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ANNUAL REPORT

OF THE

COMPTROLLER GENERAL;

(2)

OF THE

STATE OF GEORGIA,

(1)

MADE TO

THE GOVERNOR,

OCTOBER 16, 1863.

BOUGHTON, NISBET, BARNES & MOORE, STATE PRINTERS,
MILLEDGEVILLE, GA.

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REPORT.

COMPTROLLER GENERAL'S OFFICE, }
MILLEDGEVILLE, OCT. 16, 1863. }

To His Excellency, JOSEPH E. BROWN, Governor :

In compliance with the requirements of law, I have the honor to lay before your Excellency a statement of the receipts and disbursements of the Treasury during the fiscal year 1863, commencing on the 21st October, 1862, and ending the 15th October, 1863, showing at the end of the year, a

Cash balance in the Treasury of.....\$2,099,603 44

The appropriations undrawn and likely to be called for amount to \$2,049,602 76 ; leaving a balance in the Treasury of \$50,000 68, to be carried forward to the appropriations for 1864.

Good Assets belonging to the State.

Herewith is furnished a statement of the "Assets belonging to the State," as shown by the books of the Treasury and Comptroller General's offices, viz :

1,833 shares of stock in Bank of State of Georgia	\$183,300
\$90 shares of stock in Bank of Augusta.....	\$9,000
186 shares of stock in the Georgia Railroad and Banking Company.....	18,600
7,000 shares of stock in the Atlantic and Gulf Railroad Company.....	700,000
Central Bank Assets, estimated by General Bethune, Agent, at.....	1,500
	<hr/>
	\$992,400

Also, the Western & Atlantic Railroad (*value not to be put upon the same by the Comptroller or Treasurer*). This Road, however, paid into the State Treasury as net earnings in 1859, \$420,000 ; 1860, \$450,000 ; in 1861, \$438,000 ; 1862, \$440,000, and in 1863, \$1,650,000.

Statistics of Taxables, &c., in Georgia 1863.

As also required, accompanying this report, will be found tables A, B, C, and D, containing the taxable property, and other items on the Tax Digests for the year 1863—together with table E, containing the polls in each county for the year immediately preceding this report, the number of voters in each county, at the general election in 1861; the number of children in each county returned for participation in the Educational Fund; the amount drawn by each county, out of the Treasury, from the Educational Fund; the amount drawn by each county for pay of members of the Legislature; the total amount drawn out of the State Treasury by each county, and the total amount paid into the Treasury by each county, for the year 1862.

Table "A" contains the number of acres of land, its total value, and its average value per acre, in each of the counties in the State, for 1862 and 1863. It will be seen that the average value of land per acre in 1863, throughout the State, is \$6 35, against \$4 68, in 1862.

Table "B" contains the number of slaves, their total value, and average value, in each of the counties, for 1862 and 1863. It will be seen that the average value of slaves throughout the State in 1863, is \$913 45, against \$486 53 in 1862.

Table "C" contains the number of polls, professions, free persons of color, children between 6 and 18 by parents and guardians; number of hands employed between 12 and 15, 15 and 55, 55 and 65; value of city or town property; amount of money and solvent debts, and value of merchandise returned on Tax Books for 1863.

Table "D" contains the amount of shipping and tonnage, stocks, manufactures, &c., household and kitchen furniture, value of property not enumerated, total property in 1862 and 1863, and increase of returns of 1863 over 1862.

In consequence of the great difficulty Tax Receivers and collectors had in receiving the returns of the taxable property of the inhabitants of Georgia—one class of tax-payers wishing to value their property at the specie standard, while another class was disposed to value it at its fair market value in Confederate Treasury Notes, it being the currency of the country—and as the taxes would have been very unequal and unjust under our *ad valorem* system, thus to permit tax-payers to return their property as they please, and without any recognized uniform standard, the extra session of the Legislature, in April last, required all persons to return their property at its fair market value in Confederate Treasury Notes on the 1st of April last. The result has been, that a largely increased return has been made this year—and so large that, notwithstanding we raise this year

50 per cent. more tax for the State than was raised last year, yet the per cent. levied upon the \$100 is one and a half cents less than it was last year. The levy being 18½ cents on the \$100 in 1862, while it is but 17 cents on the \$100 in 1863.

It will be seen that the total increased value of the whole property returned this year is \$413,244,421, or about 71 per cent. more than last year. But that it may be seen upon what items of property the greatest increase has been made, I herewith submit a small table of comparison between the returns of 1862 and 1863.

A Table showing the Total Value of various Items of Taxation in the State in 1862 and 1863, and also the increase and decrease in the different items of taxation since 1862.

Property subject to taxation.	Value in 1862	Value in 1863	Increase.	Decrease.
Land, value of,	150,240,623	200,486,676	50,246,053	
Slaves, value of,	230,502,040	411,075,247	213,573,207	
City and Town property,	54,010,410	55,568,277	21,557,867	
Money and solvent debts,	108,432,823	131,727,364	23,294,541	
Merchandise,	6,216,320	51,258,736	48,012,416	
Shipping and Tonnage,	166,300	688,475	532,175	
Stocks, Manufactures, &c.,	4,805,407	19,727,114	14,921,707	
Household & kitchen furniture	2,327,307	4,700,814	2,373,507	
Other property not mentioned,	41,485,532	80,353,886	38,868,354	
	\$578,352,262	\$991,596,583	\$413,244,321	
No. of Polls,	91,562	60,168		31,394
“ Professions,	1,915	1,744		171
“ Dentists,	44	57	13	
“ Daguerrean Artists,	36	25		8
“ Free persons of color,	982	1,159	177	
“ Acres of land,	32,492,764	31,530,203		962,561
“ Slaves,	473,761	486,170	12,409	
“ Children, by parents,		130,718		
“ “ by guardians,		4,720		
“ Hands employed—				
Between 12 and 15,		40,602		
“ 15 and 55,		188,606		
“ 55 and 65,		12,964		

By the above exhibit, it will be seen that the largest increased value in amount, as well as in per cent., has been upon slaves—the increased value being 88 per cent. over the return of 1862. The next largest increased return is upon land, but the increase in per cent. is only 35 per cent. City and town property, it will be perceived, has only been returned at 62 per cent. increase. The item of money and solvent debts is increased 24 per cent.—while “other property not mentioned” has increased 92 per cent; “stocks, manufactures, &c.,” 300 per cent., and “merchandise” 790 per cent. The large increase in the return of merchandise is readily accounted for. Much of it is in cotton, that has not heretofore been returned for taxation. The items of “stocks, manufactures, &c.,” and “other property not mentioned” are also indebted to the return of cotton for a part of their increase, as some Tax Receivers have erroneously placed cotton in these columns, instead of placing it in the

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column of merchandise, where it has always properly belonged.

It will also be seen that there is a large decrease in the number of polls returned for taxation. This is produced by the passage of an act by the extra session in April, exempting from taxation all persons whose property was not worth more than \$1,000 then in the army of the State or Confederate States Governments; and I presume the decrease in professions is on account of an act passed in 1862, exempting all professional men, serving as privates in the army, from a professional tax. The number of children returned this year for participation in the Educational Fund is 135,445, against 141,728 in 1862. Why this diminution, I cannot imagine.

The Legislature in 1862, while passing an act restricting the planting of cotton to three acres to the hand, incorporated in said act, a section requiring all owners of slaves, or employees, to give in to the Tax Receiver the number of hands employed by them during the year. This section in the act does not say that those planting cotton or corn, or that agriculturalists alone should make this return, but it said "*all* owners of slaves, or employees, shall give in to the Tax Receiver, the number of hands owned or employed by them between the ages of 12 and 15, 15 and 55, and 55 and 65, each year during said war."

Under this section, Tax Receivers and Collectors have received returns in various ways. Some have received the returns of "*all* persons," and have included in their return house servants, mechanics, and slaves, or the employed white and black in every thing, while others again have only returned the number of hands employed in agricultural pursuits. The total return of these hands employed, it will be seen, is 242,172. But this return is defective, for any practical purpose. It neither gives any thing like an approximation to the number of hands employed in agricultural pursuits, nor does it give the total number of hands between the ages stated employed in all other pursuits in the State. I would therefore suggest that this section of the act of 1862 be either repealed, or that it be amended so as to be properly understood. As it stands, it only puts additional labor upon the Tax Receiver and Collector, and encumbers the Tax Books. It may, however, have prevented some unworthy citizen from planting more cotton than the law authorized him to plant—and if the restriction upon the planting of cotton be continued next year, I think it would be well enough to let this requirement remain in force—but amend it so that only those hands engaged in or connected with tilling the soil shall be returned.

An Abstract from the books of this office, as required by law, setting forth the amounts of the several appropriations,

both common and special, under their respective heads, the dates and amounts of warrants, in whose favor drawn, and the balance undrawn of each appropriation. As also as required, a table will be found, showing the amount of taxes that the inhabitants of each county in the State stand charged in the Digests returned to this office by the several Tax Receivers and Collectors for the year 1863; from which it appears that the tax assessed in accordance with the acts of the 13th and 15th Dec., 1862, amounts to \$1,692,092 42.

Receipts and Disbursements at the Treasury for the Fiscal Year 1863.

Of the receipts into the Treasury for the fiscal year 1863, there was received :

From General Tax, 1862,.....	\$	945,294	70
“ Net earnings Western & Atlantic Railroad.....		1,650,000	00
“ General Tax 1863.....		109,185	30
“ “ “ 1861.....		452	29
“ “ “ 1860.....		166	38
“ “ “ 1857.....		5	00
“ Tax on Banks 1862 and 1863.....		65,331	83
“ Tax on Railroads.....		12,182	54
“ Tax on Foreign Insurance Companies,		3,189	36
“ Tax on Bank Agencies.....		301	39
“ Tax on Express Companies.....		686	25
“ Bank Dividends.....		32,012	00
“ Dividend on Railroad Stock.....		13,308	00
“ Military money refunded by Dr. B. A. White.....		906	00
“ Savannah Gunboat Fund.....		20,000	00
“ Sale of Ordnance Stores.....		4,374	75
“ Net earnings of Card Factory.....		15,304	11
“ Sale of island lots near Columbus....		713	41
“ Money refunded by city of Columbus,		225	00
“ Dividend of Insurance Company....		37	50
“ Fees on Testimonials.....		2	50
“ Fees from Secretary of State's Office,		262	50
“ Income Tax.....		125,241	64
“ Refunded by Penitentiary on advance for making salt sacks,.....		17,600	00
“ Issue of Georgia Treasury Notes....		5,268,000	00
“ Issue of State Change Bills.....		473,660	00
		<hr/>	
		\$8,758,442	45
Add to this the cash in the Treasury, Oct. 20, 1862.....		693,002	42
		<hr/>	
And we have a total fund of.....		\$9,451,444	87

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Of the disbursements during the same time, there has been paid :	
On Civil Establishment of 1862.....	\$ 18,218 49
“ “ “ 1863.....	39,488 48
“ Contingent Fund 1862.....	12,896 40
“ Educational Fund 1862.....	147,131 00
“ \$5,000,000 Military Fund.....	2,462,101 75
“ Military Fund 1863.....	318,971 40
“ \$350,000 appropriation for manufacture of arms.....	84,497 42
“ Soldiers' Clothing Fund.....	1,050,000 00
“ Indigent Soldiers' Family Fund.....	1,090,430 25
“ Fund to supply people of Georgia with Salt.....	202,387 55
“ Fund to pay freight on Salt sent to counties in 1862.....	248 21
“ Fund to pay for Small Pox cases.....	59,826 35
“ Overpayments in 1863.....	11,306 75
“ Printing Fund 1862.....	4,319 14
“ “ “ special.....	86 50
“ Printing Fund 1863.....	20,584 30
“ Balance of War Tax of 1861.....	16,046 85
“ Legislative pay roll.....	94,604 66
“ Reduction of the Public Debt.....	10,000 00
“ Interest on Public Debt.....	293,359 50
“ Georgia Relief & Hospital Association,	450,000 00
“ Refunded in part to Western & Atlantic Railroad, amount advanced to purchase Salt in 1862.....	30,000 00
For obstructions on Apalachicola, Chattahoochee and Flint Rivers.....	45,000 00
For amount refunded to city of Augusta for obstructing Savannah River.....	53,666 63
On account of Cotton Card Factory.....	80,717 08
For bank note paper, engraving and printing, and clerk hire, &c., in issuing Georgia Treasury Notes and State Change Bills,	25,513 58
To Lunatic Asylum—For support of.....	47,759 68
“ “ —Salary of Sup't.....	2,400 00
“ “ —Pay of officers.....	12,000 00
Academy for the Blind—Support of.....	3,000 00
Ga. Military Institute—For support of Cadets,	2,000 00
For repair of Dormitories.....	3,000 00
On account Military Institute—For pay of Inspectors.....	300 00
On account salary Superintendent Ga. Military Institute.....	3,000 00
Commissioners to Florida about boundary line,	1,000 00
To pay for guns.....	2,500 00
T. Butler King, as Commissioner to Europe,	2,900 00

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To. J. M. Mobley, as Secretary of Senate...	5,527 75
To L. Carrington, Clerk. House of Reps...	6,398 00
For stills seized.....	578 60
For other miscellaneous appropriations, which will be seen in an Abstract ac- companying this Report, amounting to	8,075 01

Total,..... \$7,351,841 43

Leaving a balance in the Treasury of \$2,099,603 44.

Having thus exhibited the operations of the Treasury for the past twelve months, I have deemed it not inappropriate to allude to, and make an approximation to the ordinary receipts and expenditures of the ensuing fiscal year. The anticipated receipts into the Treasury for the fiscal year 1864, may be stated as follows:

From General Tax 1863.....	\$1,480,000 00
“ Net earnings W. & A. Railroad.....	600,000 00
“ Tax on Banks.....	35,000 00
“ Tax on Railroads.....	12,000 00
“ Bank dividends.....	27,000 00
“ Miscellaneous.....	20,000 00
“ Income Tax,.....	374,758 36

\$2,548,758 36

Add balance after paying appropriations for 1863	50,000 68
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And we have a total of..... \$2,598,759 04

It will be seen that the net earnings of the Western & Atlantic Railroad for the fiscal year 1864 is put down at only \$600,000, while it paid \$1,650,000 for the last year. Part of this \$1,650,000 was made the year previous, and was due by the Confederate States Government, but not collected until this year. In addition to this, the Road has done an extraordinary amount of Government business this year—it may not have the same next year—and hence it is but safe to put the net income next year at \$600,000. Were it not for the Government freight, &c., it might with propriety be put at \$500,000.

The demand upon the Treasury for the same year, will approximate as follows:

To pay members of the Legislature.....	\$ 70,000 00
“ Civil Establishment.....	72,100 00
“ Contingent Fund.....	16,000 00
“ Printing Fund.....	30,000 00
“ Reduction of Public Debt, past due....	176,000 00
“ “ “ “ coming due..	41,500 00
“ Interest not called for.....	400,000 00
“ Interest coming due.....	389,595 00

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To Support of pauper patients, Lunatic Asylum	50,000 00
" Salary of Sup't Lunatic Asylum.....	2,500 00
" Officers and servants Lunatic Asylum..	12,000 00
" Academy for the Blind—Support of....	8,000 00
" Ga. Military Inst., for support of Cadets,	2,000 00
" Ga. Military Institute, salary of Sup't..	2,000 00
" Military storekeeper at Milledgeville..	600 00
" Educational Fund	155,247 00
" Subscription to Atlantic & Gulf Railroad,	100,000 00
" Indigent Soldiers' Families, (Income Tax, already appropriated, in addition to the \$2,500,000, and to be distributed after the 15th Dec. next.) estimated at.....	500,000 00
Miscellaneous.....	50,000 00

Total.....\$2,077,542 00

Showing a surplus at the end of the year of 521,217 04

But if the war continues for the next year, the State will have to provide for the support of the families of those soldiers in the army, who have no property and who have left no support at home for their families. A fund for the Hospital Relief Association, and a Military fund may also have to be provided. Without intimating or expressing an opinion as to the sufficiency or insufficiency of the \$2,500,000 appropriation of last year for the support of the families of indigent soldiers, I will assume that it be the same next year, and the matter will then stand thus:

For the support of indigent soldiers' families..	\$2,500,000
Hospital and Relief Association.....	400,000
Military Fund	1,000,000
	<hr/>
	\$3,900,000

Thus it will be seen that in all probability we may have to expend over \$3,000,000 more than the above stated receipts, which will have to be raised either by taxation, by a further issue of Treasury Notes and Change Bills, or by a loan.

If much or most of this be raised by taxation; it must be understood, that unless the present tax laws are changed, the taxes for 1864 will not come into the Treasury until November or December, 1864. I hope, then, I may be excused for remarking further, that, instead of issuing State Treasury Notes, as heretofore issued; viz: payable in *specie* or *six per cent. bonds, six months after a treaty of peace*, it might be better to anticipate the tax by issuing Treasury Notes or Change Bills payable in *currency* or *Confederate Treasury Notes*. In addition to the remainder of the Change Bills

now authorized to be issued, most of which will be in 50 and 25 cent bills, a further issue of \$2,000,000 or \$2,500,000 might be authorized, to be issued principally in the denominations of 1, 2, 3, and 4 dollar bills, payable in currency or Confederate Treasury Notes, whenever the sum of twenty dollars and upwards is presented at the State Treasury. These notes would no doubt circulate freely as a currency, and many of them might not be returned to the Treasury for redemption before the collection of the taxes, or before the end of the war. But, in case they should be presented in large sums and the State should need the currency to redeem them, it might be provided that the Governor raise the sum by placing Georgia six per cent. Bonds in the market, or issuing Treasury Certificates of Deposit, in sums of not less than \$500, and any larger sums that depositors might desire, payable like the Treasury Notes heretofore issued, viz: in specie or six per cent. bonds, six months after a treaty of peace.

But it may be asked, why not continue the issue of Treasury Notes, as heretofore? The first reply is, that they will not circulate as a currency. Treasury Notes payable in specie or eight per cent. bonds, six months after a treaty of peace were first tried, and they did not circulate because capitalists and others bought them up and laid them away as an investment. Treasury Notes payable in a similar manner, calling for specie or only six per cent. Bonds, have also been tried, and they too, will not circulate, because Capitalists and others pay a handsome premium for the same, and lay them away, to be kept until six months after the war. In both these instances the State paid these notes out as currency, and at par, and got no premium, while the premium went to the various parties receiving and disposing of these notes. Then, as capitalists and others are so anxious to get Georgia promises to pay after the war, they are willing to pay a handsome premium for the same—as one, or half dozen papers, or bills, can be more easily and conveniently kept and transferred from place to place than 100, 500, 1,000 or 10,000 papers or bills, and as the larger ones would be greatly preferred, and would command a higher premium—and to *enable the State to get the premium on her high credit, and at the same time avoid the appearance of claiming or attempting to claim a premium upon her "currency" over that of the Confederate States Government "currency,"* I favor the issue of Treasury Certificates of Deposit, or State Bonds, to obtain such currency as the State may hereafter need to redeem her change bills, instead of issuing Treasury Notes like those heretofore issued, and paying them out as currency.

Again. If Treasury Notes or Change Bills payable in currency or Confederate Treasury Notes be issued by the State, and

they answer the purposes of meeting its appropriations and circulating freely, they can be called in and redeemed *at any time* when there may be a surplus of currency in the Treasury. Whereas, Treasury Notes or Certificates of Deposit can only be redeemed in *specie or eight and six per cent. bonds*. As every thing is selling at such high prices, and our expenditures are so heavy, and money so abundant, taxation will necessarily be comparatively high during the war—and as when the war ends, and our heavy expenditures cease, there will in all probability be a large surplus of currency in the Treasury, I think it well enough for the State, if possible, to so manage her finances as to be able to immediately place all this surplus currency to the extinguishment of so much of her "Public Debt."

THE PUBLIC DEBT—IN BONDS AND TREASURY NOTES.

Through the courtesy of John Jones, Esq., State Treasurer, I am enabled to furnish the following statement of the present indebtedness of the State, in Bonds, viz :

Due in 1862, 7 per cent. Central Bank Bonds	\$ 22,500
" 1863, 7 " " " "	53,500
" 1864, 7 " " " "	41,500
" 1862, 7 " for W. & A. R. R...	25,500
" 1862, 6 "	18,000
" 1863, 6 " now redeemable...	40,500
" 1865, 6 "	18,000
" 1868, 6 "	176,500
" 1869, 6 "	262,500
" 1869, 5 "	72,000
" 1870, 6 "	134,500
" 1871, 6 "	153,750
" 1872, 6 "	623,500
" 1872, 7 " now redeemable...	100,000
" 1873, 6 "	169,500
" 1874, 6 "	75,000
" 1874, 7 "	176,500
" 1878, 6 "	100,000
" 1879, 6 "	200,000
" 1880, 6 "	200,000
" 1881, 6 "	100,000
" 1881, 6 "	25,000
" 1881, 7 "	842,500
" 1872, 7 " War Tax.....	2,441,000
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	6,071,750
And due in 1859, probably paid.....	6,000
" " 1861, " "	10,000
	<hr/>
	6,087,750

It will be seen that \$6,000 Central Bank Bonds due in 1859, and \$10,000 of similar Bonds, due in 1861, have not been presented for payment—at all events, they are not marked paid in the Bond Book. But, as the State has, for several years past, at different times, redeemed Bonds not due, it is possible these Bonds may have been paid, and the fact of payment omitted to be entered on the Bond Book. But, if paid, they are sealed up in packages, in the Treasury office, which neither the Treasurer or Comptroller General can open without authority from the Legislature.

It will thus be seen that the State is now indebted in Bonds to the amount of \$6,087,750—\$176,000 of which being past due, are not paying any interest. The remaining Bonds now out are paying an annual interest of \$389,595, viz: \$3,561,000 7 per cent Bonds, \$249,270.00; \$2,278,750 6 per cent Bonds, \$136,725.00; and \$72,000 5 per cent Bonds, \$3,600.00; which amount of interest will be reduced each year as the Bonds become due or are redeemed.

The amount now due and coming due, during the fiscal year 1864 is \$217,500, but whether all will be presented within that time is questionable, as some of them are no doubt in the Northern States, and in Canada, and may not be presented until after the close of the war.

In addition to this debt of the State in Bonds, she also owes for \$7,588,000 Treasury notes lately issued that bear no interest. Neither are they fundable or redeemable until six months after a treaty of peace. It is true a portion of them are redeemable "six months after a treaty of peace, or when the Banks of Savannah and Augusta resume specie payments, if before that time," yet as it is not at all probable that the Banks of Savannah and Augusta will resume specie payments before that time, it may be said that none of the Georgia Treasury notes are fundable or redeemable until six months after a treaty of peace. The State also owes, in Confederate Treasury notes, for \$473,660 State Change Bills, lately issued. The Public Debt of Georgia, therefore, at this time, is as follows:

Bonds, bearing interest.....	\$5,911,750
Bonds, not bearing interest.....	176,000
Treasury Notes, not bearing interest.....	7,588,000
State Change Bills not bearing interest.....	473,660
Total.....	<u>\$14,149,410</u>

To pay this interest and meet this debt, as it becomes due, Georgia has not only her taxable wealth, returned this year at \$991,596,583, but she has also the following public property, which if sold at any time, after the resumption of specie payments, would pay more than two thirds of this

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debt, leaving but a very small debt to be paid by taxation. Her public property is as follows :

7,000 shares of stock in Atlantic & Gulf R. R.	\$700,000 00
2,909 shares of stock in several Banks.....	290,900 00

Also, her Western & Atlantic Rail Road, which has been paying into the State Treasury since 1859 between 6 and 7 per cent upon \$7,000,000, and paid into the Treasury during the past year \$1,650,000, and which, before the rise of all kinds of property, was valued by a committee of the Legislature at.....	7,549,224 68
---	--------------

\$8,840,124 68

As over \$6,000,000 of this debt has been created by the State during the war, for her military defense, and for assisting in clothing the soldiers of the Confederacy from Georgia, the amount thus necessarily spent will no doubt at some future day be assumed, and be refunded by the Confederate States Government. But whether this be done or not, if the State is not forced to increase her debt further for war purposes, even with our present tax of *not quite one-fifth of one per cent.*, (which is not high, compared with the taxes of other States in peace times,) and with the annual net income from our Railroads, we can go on and defray the ordinary expenses of our State Government, and be liberal towards Education, our Lunatic, Blind, and other institutions, and pay our debt promptly; and could thus pay the whole of it in about half the time some of it is due, if persons holding our Bonds would receive par for them before coming due; without selling any of our public property.

THE EDUCATIONAL FUND, 1863.

By an Act, approved January 22, 1852, the dividends arising from the stock belonging to the State in the Bank of the State of Georgia, the Bank of Augusta, and the Georgia Rail Road and Banking Company, were "set apart as a permanent fund for the education of the *poor*." This fund was distributed as a "Poor School Fund" up to 1858. By an act of the 11th Dec. 1858, the manner of the future distribution of this fund was changed. This Act annually appropriated \$100,000 of the net earnings of the Western & Atlantic Rail Road "TO THE PURPOSES OF EDUCATION"—the Bank Dividends before used as a Poor School Fund was added to the same, and these two sums were directed to be "divided out among the several counties, according to the return of *all white children* thereof between the ages of 8 and 18." (This Act was amended in 1859, requiring the same

to be divided among children between 6 and 18.) The Act of 1858 also provides, that in addition to the sums above specified, whenever the Governor redeemed any portion of the Bonds of the State then outstanding, he is to issue, in lieu of the same, other Bonds to be deposited with the Secretary of State as the Trustee for the Educational Fund of Georgia, and the interest on the same at 6 per cent. per annum, is to be annually added to this Fund, and be distributed. The issue of these Bonds to go on from year to year, in proportion to the amount of the Public Debt redeemed, until the whole debt (existing in 1858 to \$2,627,000) is paid off. At which time, in addition to the \$100,000 from the Road, and the Bank Dividends, the whole interest of this \$2,627,000, amounting to \$157,620 00 annually is to be added to the fund. In addition to these sums, the Governor is authorized annually to add any surplus that may be in the Treasury at the time the apportionment is made.

Up to October, 1862, however, only \$387,250.00 of the Public Debt in Bonds had been redeemed since the passage of the Act of 1858, and therefore, the condition of this Fund for this year stands as follows :

From Bank Dividends.....	\$ 32,012 00
From interest on \$387,750 Public Debt re- deemed.....	23,235 00
From Western & Atlantic Railroad.....	100,000 00
	<hr/>
	\$155,247 00

SALARIES AND PAY OF OFFICERS OF THE STATE.

As the 97th section of the Code requires the Comptroller General in his Annual Reports, to give "the salaries and pay of all officers of the State," I respectfully submit the following statement of the same :

<i>Executive Department.</i>	
	Salary per annum.
Governor,	\$4,000 00
2 Secretaries of Ex. Dept. each,	1,350 00
Recording Clerk do	1,350 00
Messenger Executive Department,	500 00
<i>Secretary of State.</i>	
Salary,	1600 and fees.*

*NOTE.—After consolidating the offices of Secretary of State and Surveyor General, and affixing \$1600 as the salary for the Secretary of State, the Legislature in 1861 adopted the following "Joint Resolution," viz :

"Whereas, by an Act passed at the present session of the General Assembly, the offices of Surveyor General and Secretary of State have been consolidated, and whereas many of the maps and charts in the Surveyor General's office are very much mutilated and worn out :

Be it resolved, by the Senate and House of Representatives, That the Secretary of State, for the time being, and his successors in office, be, and he is hereby re-

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Comptroller General.

Salary,	2,000 00.
1 Clerk,	1,000 00

State Treasurer.

Salary,	2,000 00.
1 Clerk (temporary) to assist the Treasurer, in his duties, at \$100 per month.	

There are also employed under the superintendence of the Treasurer and Comptroller General, eight Clerks, for the purpose of preparing State Change Bills and Treasury Notes for issue—numbering, stamping, trimming, registering and signing the same for the Treasurer and Comptroller General.

In the Executive office there is at present "one Aid-de-Camp to the Commander-in-Chief, at a compensation of \$7 per day *when actually employed*. His duties are to attend to the military correspondence, execute military orders, and to perform such other military service as Aid, pertaining to the Head Quarters of the Commander-in-Chief, as do not belong to the Adjutant and Inspector General's office."

State Librarian.

Salary of	500 00
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Captain and Guard at State House.

Pay of	1200 00
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Military Storekeeper at Milledgeville.

Salary of	600 00
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Compiler of Laws.

Salary of	500 00
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Judiciary.

Judges of the Supreme Court, each.	3,500 00
Reporter of the Supreme Court,	1,000 00
Judges of the Superior Courts, each,	2,500 00
Solicitors General, each,	225 and fees.
Attorney General,	225 and fees.

quired to make new all maps and charts that are now worn out or mutilated, and see that the Records in said office are preserved and neatly kept; and as a compensation for his services, the Secretary of State, for the time being, and his successors in office, shall receive all the fees arising in the Surveyor General's office, of whatever kind.

Assented to, Dec. 14, 1861.

It is true the Code that went into operation last January, provides that these fees shall be paid into the Treasury—but in Dec. 1862, the Legislature passed another Act providing that "wherever the provisions of the Code conflict with the Acts passed by the General Assembly in the years 1861 and 1862, the latter shall be the law of this State, any law to the contrary notwithstanding." The question arises, however, is this "joint Resolution" of the Legislature in 1861 an "Act, passed," or with in the meaning of the Act of 1862? Or can a joint Resolution of 1862, conflicting with the Code, set it aside, under the above stated Act. If yea, then the Secretary of State can continue to receive these fees as heretofore. If not, further legislation may be necessary before he can appropriate to his own use, any fees received by him since the 1st of January 1863. Under these circumstances, however, the Secretary of State has paid into the Treasury the fees received by him since the first of January last—subject to the future action of the Legislature.

The Legislature.

The President of the Senate and Speaker of the House of Representatives, receive \$10, and the other members \$6 for each days attendance, and all are allowed \$5 for every twenty miles of travel going to and returning from the seat of Government, the distance to be computed by the direct mail route, if any, and if none, by the direct land route usually traveled.

The Secretary of the Senate receives \$87.50 per day during the session, as full compensation, and he is to "employ and pay out of said sum the Engrossing, Enrolling, and all other Clerks and Assistant Clerks necessary to discharge promptly and properly all the duties of Secretary and Clerk in the Senate."

The Clerk of the House of Representatives receives \$100 per day, during the session, as full compensation, out of which he is to employ all the necessary Clerks required, as stated relative to the Secretary of the Senate.

By the 178th section of the Code, it is provided that each House is entitled to a Door keeper and Messenger, "who shall receive the same pay as the members of the General Assembly."

Lunatic Asylum.

Trustees, each,	\$ 75 00
Superintendent and resident Physician,	2,500 00
Assistant Physician,	1,200 00
Apothecary,	500 00
Treasurer,	200 00
Secretary and Steward,	900 00
Engineer and Gas Manufacturer,	800 00

Penitentiary.

Principal Keeper,	\$2,000 00
Assistant Keeper,	1,360 00
Book Keeper,	1,360 00
Inspector,	500 00
Physican,	600 00
Chaplain,	200 00
Foreman of Shoe shop,	1,200 00
" " Tannery,	1,200 00
" " Car shop, and Blacksmith shop,	1,200 00
" " Brick work and Building,	800 00
" " Wagon shop,	800 00
Commissary and Lieut. Guard,	933 33
Capt. of Guard,	53.33 and rations.
Guard, each,	\$1.33 per day and rations.

State Armory.

Chief of Ordnance,	1,944 00
Master Armorer,	1,500 00
Clerk,	1,200 00

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State Card Factory.

Superintendent,	1,500 00
Clerk—duties performed by Clerk of Armory,	300 00
Salesman—duties performed by Book keeper of Penitentiary,	250 09
Receiver of hides and leather—duties performed by Foreman of Wagon shop,	120 00

Western and Atlantic Rail Road.

Superintendent,	4,000 00
Treasurer,	3,000 00
Auditor,	3,000 00
Master of Transportation.	4,000 00
Passage Clerk,	2,250 00
Recording Clerk,	1,400 00
do do	1,400 00
Abstract Clerk,	1,400 00
Master Machinist,	2,800 00
Master Carpenter,	2,250 00
Supervisor,	2,750 00

Adjutant and Inspector General's Office.

Adjutant and Inspector General,	\$3,000 00
4 Clerks, each,	1,000 00

In relation to these Clerks, the Adjutant and Inspector General, in making a report, for the information of the Legislature, on the 31st March last, says: "The law does not allow any permanent Clerk or Clerks to this office, but the duties of it have become so numerous, and heavy, that the Governor, at my request, has allowed me, as necessity required, such temporary Clerks as were needed. At present there are employed four Clerks in this office. * * These are all the persons employed in this office, and they will be discharged so soon as their services can be dispensed with. At present the services of all are absolutely necessary, as an inspection of the office, which is invited, will show."

Quartermaster General's Office.

Salary of Quartermaster General,	\$227 per month.
1 Clerk,	140 do do
1 do	125 do do
1 do	125 do do

Commissary General's Office.

Salary of Commissary General,	\$227 per month.
5 Clerks, each,	125 " "

Georgia State Troops—2 Regiments.

2 Colonels, each,	2,340 00
2 Lieut. Colonels, each,	2,040 00
2 Majors, each,	1,800 00
2 Surgeons, each,	1,800 00
2 Assistant Surgeons, each,	1,560 00

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2 Quartermasters, each,	1,560 00
2 Assistant Quartermasters, each,	960 00
2 Commissaries, each,	1,560 00
2 Assistant Commissaries, each,	960 00
2 Adjutants, each,	1,200 00
20 Captains, each,	1,560 00
20 1st Lieutenants, each,	1,080 00
20 2nd do do	960 00
20 Ensigns, each,	960 00

THE FIVE MILLION MILITARY APPROPRIATION.

Although the Comptroller General is not at all responsible for the expenditure of this fund in any way, it being alone subject to the warrants of your Excellency, yet as this report will show that the Quartermaster General had a warrant entered and charged for \$2,000,000 at one time, it might naturally be asked why and for what purpose this amount was drawn at one time? That this report may give as full and ample information as possible in relation to the expenditures of the State, I have thought it not inappropriate, with your permission, to state the circumstances under which this warrant was drawn.

Under an Act of the 25th Dec. 1843, and by the 89th section of the Code, it is provided that where any money is appropriated in a general way for any object or purpose, if the amount is not drawn out of the Treasury by warrant six months after the expiration of the political year, the same shall revert to the general fund in the Treasury, and shall not be drawn out except upon a new appropriation. Under this Act and the 89th section of the Code, all the balance of the \$5,000,000 appropriation not drawn out by warrant before the first day of May last, reverted to the general fund in the Treasury. To preserve \$2,000,000 of this fund for future use, on the 24th April last, your Excellency drew your warrant on the Treasury for the amount, which was passed as the law directs.

As before remarked, although the law gave the Comptroller General no control over the fund, or the right to enquire into the manner of its expenditure by the Quartermaster General, yet after passing the warrant, I enquired of that officer the use to be made of this \$2,000,000. Whereupon he courteously exhibited to me your order, directing him to deposit the amount in the State Treasury and only to draw it out from time to time, as he needed it, to make purchases of cotton and woollen goods, leather, &c., for the purpose of making clothing, shoes, hats, &c., for the Georgia soldiers in the Confederate army, this winter, where the Confederate government failed to supply them. The Quartermaster

General further stated that your Excellency was fearful the Confederate government would find much difficulty in obtaining sufficient clothing for the whole army, that cotton and woolen goods and leather were advancing in prices, and would be much higher by fall (which has proven to be the case) and that he was directed by you to make purchases as soon as possible before a further advance, &c. As I am about to close this report, I have enquired of the Treasurer in relation to the deposit, and I learn that the Quartermaster General has drawn out \$1,823,500 of this \$2,000,000 for the purposes above stated.

\$2,500,000 APPROPRIATION FOR THE SUPPORT OF INDIGENT SOLDIERS' FAMILIES.

Accompanying this Report will be found a table showing the number and classes in each county, of the beneficiaries receiving this fund, and also the amount appropriated to each county.

The act required the returns of the Justices of the Inferior Courts to be made by the first day of February, and the Comptroller General was directed at that time to proceed to the consolidation of the returns of the several counties, and when finished, in connection with your Excellency, to make the apportionment. But, on the first day of February, not more than half of the counties had made their returns, and it was not until the 3d of March that sufficiently full returns had been received to enable a full and fair apportionment to be made. In the meantime your Excellency, when called upon, advanced to the several counties such sums as you were authorized by the act of 1862 to advance.

At the time the apportionment was made, there were 84,119 beneficiaries returned, and the fund was apportioned to each county, in accordance with the same. But, upon a subsequent investigation, it having been found that Screven returned 25 too many, and that Gwinnett's return was 500 more than it ought to be, there is now \$15,602 of the fund not apportioned. Having once made this apportionment in the manner prescribed by law, I do not feel authorized to say where this balance shall be placed, (if paid out at all) without the direction of the Legislature. Three installments of this fund have been paid out to the several counties as called for. By order of your Excellency, the first and second installments were paid out on and after the 3d of March, and the 3d installment was ordered to be paid out on and after the 8th of July last—one half being paid in State Treasury notes and the other half in Confederate Treasury notes and

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State Change bills. There has been paid out on this appropriation \$1,690,430 25 leaving \$809,569 75 still undrawn.

The following are the classes and number of persons, who have been beneficiaries of this fund:

1. Widows of soldiers who have died in service,	4,022
2. No. of disabled soldiers by sickness or wounds,	553
3. No. of wives, mothers, &c., dependent upon soldiers in service, not able to support themselves,	22,855
4. No. of orphans of deceased soldiers under 12 years of age,	8,556
5. No. of children of women, not widows, dependent upon soldiers in service,	46,219
6. No. of children over 12 years of age, not able to support themselves and dependent upon indigent soldiers in service,	532
7. No. of all children and other indigent persons unable to support themselves, but dependent upon soldiers,	841
Total	<u>83,628</u>

THE ISSUE OF GEORGIA TREASURY NOTES.

The last Legislature having directed that non-interest bearing State Treasury Notes, payable in specie or eight or six per cent. Bonds six months after a treaty of peace, be issued from time to time to supply the wants of the Treasury, this has been accordingly done, and as will be seen from the account current in this report, \$5,268,000 has been realized from this source—\$1,268,000 of the notes issued being what is called 8 per cents, and are all that were ordered by the last Legislature to be issued of that class, and \$4,000,000 being what is called 6 per cents. There having been \$2,320,000 of the 8 per cents issued during the fiscal year 1862, the total issue of Georgia Treasury Notes up to date is as follows:

8's	\$3,588,000
6's	<u>4,000,000</u>
Total	\$7,568,000

The \$100's, the \$50's and \$150,000 of the \$10 bills of the first issue are signed by "John Jones, Treasurer," and "P. Thweatt, Comp. General." The \$100's and \$50's of the second issue are signed by "John Jones, Treasurer," and "T. J. Bloodworth, for Comp. General." The 20's of the first issue are also signed by "John Jones, Treasurer," and

"T. J. Bloodworth, for Comptroller General." Also, the first \$150,000 of \$5's are signed by "John Jones, Treasurer," and "T. J. Bloodworth, for Comptroller General." The remainder of the Treasury Notes are signed by "S. J. Howard, for Treasurer," and "T. J. Bloodworth, for Comptroller General."

THE ISSUE OF STATE CHANGE BILLS.

The last Legislature directed the Treasurer and Comptroller General, under the supervision of the Governor, to proceed to the issue of \$1,000,000 of State Change Bills, redeemable in Confederate Treasury Notes, when presented in sums of five dollars and upwards.

In pursuance of this Act of the Legislature, in the early part of the year, your Excellency contracted with Mr. R. H. Howell, Engraver, to engrave and print these Change Bills, together with the Treasury Notes, at the Capitol in Milledgeville—but in consequence of the difficulty in getting suitable paper on which to engrave and print these Change Bills we were not able to issue any of them until the month of April. Since commencing on them we have had eight Clerks regularly employed in numbering, trimming, stamping, registering and signing such Change Bills and Treasury Notes for the Treasurer and Comptroller General. The preparing and issuing these notes is no easy job, as all who have any experience or thought about the matter will readily testify. As it was thought that the expense and trouble in issuing the smaller bills, would offer no inducement to any one to attempt to counterfeit or circulate the five, ten, fifteen and twenty cent bills, and as the Act of the Legislature authorized your Excellency to have the signatures on such bills as you thought proper, engraved on the same, the 5, 10, 15 and 20 cent bills were thus engraved and were numbered and trimmed separately. But all the Treasury Notes and other Change Bills from twenty-five cents up, were numbered, stamped, trimmed, registered and signed for the Treasurer and Comptroller General by the regular Clerks. In addition to the Treasury Notes issued, the following are the denominations and amounts of State Change Bills issued up to date :

5 Cent Bills	403,200 Bills	\$ 20,160
10 do	464,400 "	46,440
15 do	66,600 "	9,990
20 do	12,600 "	2,520
25 do	299,000 "	74,750
50 do	245,000 "	122,500
75 do	10,000 "	7,500
1 Dollar Bills	80,000 "	80,000
2 do	50,000 "	100,000

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3 Dollar Bills,	1,800 Bills,	5,400
4 do	1,100 "	4,400
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	1,633,700	\$473,660

BANK REPORTS IN 1863.

Believing that a condensed statement of all the Bank Reports for 1863, will be useful to the Legislature, accompanying this Report will be found a table, containing the reports in full, (in a condensed form) of all the Banks of this State, made in response to the call of your Excellency in June last. The following is an abstract from said table and also an abstract of a similar table compiled in 1862 :

LIABILITIES OF THE BANKS.

	1862.	1863.
Capital Stock,	\$17,262,072	\$17,335,832
Notes of Banks in circulation,	15,339,241	15,572,542
Deposits,	11,588,378	25,101,848
Due to Banks and others,	1,402,848	5,276,971
Dividends unclaimed,	287,269	977,103
Reserved Fund,	4,831,448	5,106,025
Miscellaneous,	726,974	1,341,682
	<hr/>	<hr/>
Total,	\$51,438,264	\$70,713,048

ASSETS OF THE BANKS.

	1862.	1863.
Notes Discounted,	\$10,846,542	\$11,637,540
Bills of Exchange, Discounted,	2,444,687	1,607,530
Due from Confederate States,	2,646,065	450,000
Confederate States Bonds,	2,367,029	3,528,616
Georgia State Bonds,	1,392,205	1,359,950
Georgia Treasury Notes,	527,700	1,260,747
Confederate Treasury Notes,	3,032,832	21,928,371
Bills of Georgia Banks,	945,615	1,100,068
Bills of Banks of other States,		92,750
Bills of other B'ks & Treas'y Notes,	5,188,038	
Sterling Exchange,	217,966	6,596
Due from other Banks,	2,219,341	5,847,363
B'ds & stocks of States & Corp'tions	5,650,566	8,104,026
Miscellaneous,	10,003,672	11,527,179
Real Estate, &c.,	814,592	764,014
Specie, bona fide the prop'ty of B'ks	1,643,463	1,498,118
	<hr/>	<hr/>
Total,	\$51,438,264	\$70,713,048

In the above statement of liabilities the Central Railroad and Georgia Railroad and Banking Companies have returned as their capital stock, their Railroads and appurtenances, as said Roads are responsible for their Banking operations—although the first only uses as a banking capital \$300,000, and the latter \$500,000. Therefore, in giving them credit for their Assets, I have classed their Railroads, &c., as “Miscellaneous.” “Advances on Cotton,” “special loans,” &c., of other Banks, have also been classed “Miscellaneous.” Fractions in cents have in all cases been dropped, as immaterial, the object of this statement being merely to give the general condition of the Banks when their last reports were made.

THE POPULATION—VALUE OF FARMS AND LAND AND THE AGRICULTURAL PRODUCTIONS OF GEORGIA IN 1850 AND 1860, COMPILED FROM THE CENSUS RETURNS OF 1850 AND 1860.

As the existing war has made it necessary for the Legislature to provide in some way for the support of a large portion of our population—the soldiers' widows, wives, children and dependents, who are unable to support themselves—I have deemed it peculiarly appropriate at this time, to offer statistics showing the approximate condition of the different counties in the State, and to gather all the information that can possibly be obtained, bearing upon this subject. I am sorry that the continuous daily occupation in the ordinary duties of my office has circumscribed me much in my efforts to obtain this information. The last Legislature, however, having allowed this office \$1,000 (a sum much too small, in these times, for the pay of a competent person) to employ a clerk to assist in the discharge of its duties, I have been enabled to do much more of this labor than could otherwise have been done. Indeed, but for this assistance obtained, I could not have furnished any of these statistics; for the reason that the ordinary daily duties of this office, for the past year, have been so great and arduous and confining, that one man could not attend to them with promptness and despatch; and had not the last Legislature given some help, a portion of my salary would have been consumed, any how, in clerk hire. After the Income Tax Act passed, such were its imperfections, (as it was passed in haste, and near the close of the session,) and so many were the constructions put upon it by the various Tax Receivers and tax-payers, that, from the latter part of April till the 1st of August, I was almost wholly engaged in replying to letters, and giving the construction of this office to the various provisions of the Act. But with such time

as I could spare from these duties, and with the assistance allowed me by the Legislature, we have been able to prepare several tables from the census returns of 1850 and 1860 and from the Tax Books, in this office, that I think will not only be very useful at the present time, but will be of use for many years; and especially will they be thus useful, since Georgia having dissolved her connection with the "United States," she is and will be deprived of the usual mode of her people in obtaining statistical information from the census returns of 1860, and back, in relation to their own and other States. The copy from which these returns for 1860 are taken, were sent to Milledgeville by the U. S. Marshal for Georgia, a short time before the State seceded.

The tables that I have prepared from the census returns consists of the following items of information, viz:

Table "H" contains *for each county* the white population for 1850 and 1860; slave population in 1850 and 1860, and the total population for 1850 and 1860. Also, the number of acres of land, from the Tax Books of 1860, the aggregate value of the same, and the average value per acre.

Table "I" contains *for each county* the improved land in 1850 and 1860; the number of 400 pound bags of cotton returned in 1850 and 1860; the number of bushels of corn returned in 1850 and 1860; the number of bushels of wheat returned in 1850 and 1860; and the number of pounds of rice returned in 1850 and 1860.

Table "J" contains *for each county* the number of sheep in 1850 and 1860; the number of pounds of wool gathered in 1850 and 1860; the number of swine in 1850 and 1860; the number of milch cows in 1860; the number of oxen in 1860; the number of other cattle in 1860; and the total number of all cattle in 1850 and 1860.

Table "K" contains *for each county* the number of horses, asses and mules in 1850 and 1860; the value of live stock in 1850 and 1860; the value of slaughtered animals in 1850 and 1860; the number of bushels of oats in 1850 and 1860; and the number of bushels of rye in 1850 and 1860.

Table "L" contains *for each county* the number of bushels of sweet potatoes in 1850 and 1860; the number of bushels of Irish potatoes in 1850 and 1860; the number of bushels of peas and beans in 1850 and 1860; the number of pounds of sugar in 1850 and 1860; and the number of gallons of molasses in 1850 and 1860.

And table "M" contains *for each county* the number of pounds of butter for 1850 and 1860; the value of home-made manufactures in 1850 and 1860; the number of gallons of wine in 1850 and 1860; the number of pounds of beeswax and honey in 1850 and 1861; and the value of orchard productions, and value of market gardens in 1860.

The following table will show an exhibit, or the grand

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total of the items, in the above stated tables, throughout the State, together with the increase and decrease of the same from 1850 to 1860.

	1850.	1860.	Increase.	Decrease.
White population,	521,572	596,998	75,426	
Slave population,	381,682	458,540	76,858	
Total population,	906,185	1,055,538	149,353	
Improved land,	6,378,479	7,918,292	1,569,813	
Unimproved land,	16,142,900	18,055,866	1,612,966	
Cash value of farms,	95,753,445	151,683,981	53,930,536	
Value of farming implements and machinery,	5,891,159	6,582,137	687,987	
Number of horses,	151,331	128,744		22,587
Asses and mules,	57,379	100,722	43,343	
Milch cows,	331,223	293,669		40,554
Working oxen,	73,980	73,920	331	
Other cattle,	630,019	619,199		70,820
Total cattle,	1,097,528	986,488		111,040
Sheep,	560,435	500,971		59,464
Swine,	2,168,617	2,001,004		167,613
Value of live stock,	25,728,116	37,161,881	11,433,765	
Wheat, bushels of,	1,088,534	2,506,702	1,418,168	
Rye, bushels of,	53,750	105,373	51,624	
Indian corn, bushels of,	30,080,000	30,213,819	133,729	
Oats, bushels of,	3,820,043	1,215,627		2,604,417
Rice, pounds of,	38,950,691	58,377,613	19,426,922	
Tobacco, pounds of,	423,924	925,000	501,160	
Ginned cotton, bales of 400 lbs. each,	499,091	697,467	198,844	
Wool, pounds of,	990,019	911,911		75,103
Peas and beans, bushels of,	1,142,011	1,738,627	596,612	
Irish potatoes, bushels of,	227,379	284,568	62,189	
Sweet potatoes, bushels of,	6,986,428	6,511,105		475,323
Barley, bushels of,	11,501	15,176	3,675	
Buckwheat, bushels of,	250	1,590	1,340	
Value of orchard products, in dollars,	92,776	175,666	82,990	
Wine, gallons of,	796	26,476	25,680	
Value of produce of market gardens,	76,590	191,271	114,771	
Butter, pounds of,	4,610,559	5,296,603	686,044	
Cheese, pounds of,	16,976	14,813		82,133
Hops, pounds of,	261	185		76
Flax, pounds of,	5,389	3,159		2,228
Flax-seed, bushels of,	622	110		512
Silk cocoons, pounds of,	813	77		736
Maple sugar, pounds of,	50	3,236	3,186	
Cane sugar, pounds of,	1,642,000	932,000		710,000
Molasses, gallons of,	216,150	629,746	413,596	
Beeswax, pounds of,	48,834	64,590	15,756	
Honey, pounds of,	683,680	911,885	261,205	
Value of homemade manufactures,	1,838,968	1,415,682		393,286
Value of animals slaughtered,	6,339,762	11,031,788	4,695,026	
Number acres land returned on tax books in 1860,		33,345,289		
Aggregate value of land on tax books in 1860,		161,764,955		
Average value of land on tax books in 1860,		4 85		

As the Tax Books for 1850 do not show either the number of acres of land returned or their value for that year, of course I cannot furnish the same for that year.

It is proper also to say, that the Census Books of Franklin and Miller counties for 1860 could not be found, consequently the returns for these counties in 1860 are not included in the above.

It will be seen that while the number of acres of improved land in 1860 over 1850 was but 24 per cent., the increased value of farms amounted to 61 per cent. It will be seen that while the increased production of cotton in these ten

years was 39 per cent., the increased production of corn was not quite one-half per cent., not beginning to keep up with the increase of population, which was 16 per cent.

It will also be seen that while the increased production of wheat was 130 per cent., the increase of rice was 49 per cent., and the increase of peas and beans was 52 per cent., yet there was a *decrease* in *all* animal food used for the support of man; there being a decrease of 11 per cent. in cattle, and near 8 per cent. in swine.

It is true there was an increase of 74 per cent. in slaughtered animals, but this only goes to show, first, that a part of these animals were purchased and brought from other States and slaughtered in Georgia, and, secondly, that as our people did not raise as much as formerly, and depended upon others for their meat, it increased in price. It is also true that the *value* of live stock was increased 44 per cent., but, it will be seen again, that this *increased value* was only on account of the *general decrease* of the *number* of live stock, the net decrease being 317,361; and when it is seen that the decrease in horses was 15 per cent., and that the increase in mules was 75 per cent., it will at once be perceived that our people had began to also neglect the raising of horses and mules, and had purchased largely of the latter from Kentucky, Ohio, and other States. A careful analysis of this table can but satisfy every one, that, for the past ten years up to 1860, the people of Georgia were so intent upon making cotton, they seemed to neglect every thing else except wheat and rice, and that corn and meat, and for the necessary stock to carry on their plantations and farms, they were every day becoming more dependent upon those who were "not of us," and who are now our stoutest foes. It is to be hoped that the lesson we are now learning through bitter experience, will forever hereafter teach our people *never to be guilty of such folly again*. But, that, come what may, *we will always hereafter raise our own meat and bread*. So may it be.

Population of the five largest cities in Georgia.

	1850.	1860.	Increase.
Savannah,	16,060	22,292	6,253
Augusta,	11,753	12,843	740
Columbus,	5,942	9,621	3,679
Atlanta,	2,572	9,554	6,892
Macon,	5,720	8,247	2,597

2S PART I—COMPTROLLER GENERAL'S REPORT.

The population of Georgia from 1790 to 1860.

The following was the population of Georgia, at different times, as taken by the United States census takers, viz :

	White pop'lation.	Slave pop'lation.	Total pop'lation.
1790,	53,284	29,264	82,548
1800,	102,697	59,404	162,101
1810,	147,215	105,218	252,433
1820,	200,333	140,654	340,987
1830,	299,292	217,531	516,823
1840,	410,448	280,944	691,392
1850,	524,503	381,682	906,185
1860,	595,097	462,232	1,055,538

COTTON, CORN AND WHEAT STATISTICS FOR 1863.

In 1862, your Excellency directed me to issue instructions to the various Tax Receivers and Collectors of the State to furnish a statement of the number of acres planted in cotton and corn and other grain in the counties in 1862. All of these officers except in five counties, viz: Chatham, Dade, Dawson, Johnson, and Randolph, furnished returns, but several confessed that their returns were rather imperfect, from the fact that they received the order several weeks after they commenced their regular work. This year I desired to follow up this call by asking for the number of bales of cotton, the number of bushels of corn, and the number of bushels of wheat made in 1862, but the Code and the action of the last Legislature had increased the duties of those officers so much, without increasing their pay, I did not feel authorized to *require* this service of them, but merely requested them to furnish me with the information, if they could conveniently obtain it. Over fifty counties failed to comply with this request, and as several of those forwarded appear to be imperfect, and as nothing definite can be derived from them, I have concluded not to give them in this Report.

THE INCOME TAX.

The last Legislature at its extra session in April, passed an Act taxing the profits upon the sale and manufacture of woolen and cotton goods, and leather, the distillation and sale of liquors, provisions, merchandise, &c. The tax was placed upon all profits where the per cent made during the

year was 20 per cent or upwards on the capital or credit employed. As the traders and speculators in these common necessities of life had not only made large profits upon their neighbors at home but also upon the soldiers, and their families at home, the Legislature provided that the tax raised from this source should be distributed to the families of indigent soldiers in December next.

Had there been no "misunderstanding" of the law, no dodging it or no fraudulent returns made by parties subject to its provisions, I am inclined to the opinion that the tax raised under it would have amounted to \$1,500,000 or \$2,000,000. But such has been the misunderstanding of its provisions, or erroneous or fraudulent returns made under it, I doubt much if the tax will net more than \$500,000.

The act taxed all profits of 20 per cent or upwards, made on capital or credit employed in the purchase and sale of articles enumerated, from the 1st of April, 1862, to the 1st of April, 1863. For instance, profits of 20 per cent paid 50 cents on the \$100. Profits over 20 per cent and to 30 per cent \$1.50 on the \$100. Profits of over 30 and to 40 per cent paid a tax of \$2 on the \$100, and so on, up to 100 per cent, which paid \$5 on the \$100—200 per cent paid \$10 on the \$100, and so on, &c.

Plain as the main principle of the act seems to be, I have every reason to believe that either from a misunderstanding of the law, or to avoid a large tax, many persons have failed to make their returns in accordance with the requirements of the Act. Instead of returning only the original capital according to their returns made on the 1st of April 1862, and paying tax on their profits, according to the per cent made on the same; as they would make profits during the year from this original capital, they would re-invest it and make further profits, and then when called upon to make their return for the Income Tax they include all these investments and *re-investments of profits* during the year, as *Capital*—thereby whittling down the tax to a comparatively small sum. That your Excellency and the Legislature may understand more fully how this thing has been done, I will take for illustration two or three Factories in this State. One Factory, for instance, while making its return for the General State tax in 1862, put its capital at \$25,908. The Legislature, in its enactment, supposed it was taxing the profits made upon this amount of capital, according to the per cent made. This Factory returned as its profits made from April 1862 to April 1863, \$70,000; and according to this interpretation of the Act, the tax upon the profits of this Factory would have amounted to \$9,800. But when the owner of this same Factory came to make its return to pay the Income Tax, instead of putting the capital the same as it was given in for, on the General State tax in

1862, the capital is put at \$118,238.38, and the profits \$70,000, showing profits of only 59 per cent, instead of over 270 per cent, and thereby bringing down its tax to \$2100. Another Factory in making its return for the General Tax of 1862, returned its capital at \$462,538 and it made \$450,139.50 profits, or 97 per cent according to its return for the general tax; and its income tax would have been \$22,506.97. But when it came to make its return for the income tax, it put its capital at \$1,500,468, and its profits \$450,139.50 claiming to have made only 29 9-100 per cent profits, and only paying a tax of \$6,751.59. Another Factory, while making its return in like manner for the General Tax in 1862 put its capital at \$44,462 and it made profits of \$88,000 from April 1862 to April 1863. According to these returns on the 1st of April 1862, its profits would have been near 200 per cent and its tax would have been \$8,800. But when it came to make its return for the Income Tax, it put its capital at \$150,000 and its profits at \$88,000, showing only a profit of 60 per cent and bringing its tax down to \$2,640. I might go on and cite other cases, but I think this sufficient. It will be seen that in these three cases, the return of capital in 1863, as having been employed from April 1862 to April 1863 is *more than the original capital* returned on the tax books in 1862 *and the profits all put together!* This is rather remarkable, considering that we had a blockade, nearly all the time, and that even had the Factories *needed* and *desired* a double or treble supply of machinery, &c., they could not have purchased it. But these strange returns are not confined to Factories alone,—merchants, traders, grocers, &c., return on the General State tax book for 1863 double the amount of capital they returned in 1862, and yet they pay no income tax at all, while others again, whose returns this year are double and treble what they were last year, by some hocus pocus, unknown to me, pay but little income tax.

This is a bad state of things, but it cannot be helped where the Tax Receivers and Collectors, and the good citizens of the counties, where these returns are made, permit such returns to be made, without having an investigation. The Act provides, that where "the Receiver of Tax Returns" or "any citizen of the county in which the alleged fraudulent returns are made" shall suspect the same to be false or fraudulent, and will under oath so declare their suspicions, and will ask the Inferior Court to appoint triers, the Court shall appoint the same, &c.

I have heard of but two cases, in which efforts have been made to have these income tax returns investigated. In one case the Assessors found the return fraudulent. In the other case, the Grand Jury of the county took the matter

in hand, and during the investigation, some of the parties themselves became satisfied that they had misunderstood the law and had not made proper returns and they voluntarily and before any action of the Jury increased their taxes over \$2,700.

That your Excellency and the Legislature, may see the returns from the various counties and draw your own deductions, I herewith submit the returns of the various counties for the income tax, giving the amount of capital claimed to have been employed, the amount of profits made, and the amount of tax levied.

INCOME TAX.

COUNTIES.	CAPITAL.	PROFITS.	TAX.
Appling,	8,555	3,330	\$ 77 97
Baker,	1,791	668	14 84
Baldwin,	246,000	151,600	6,737 00.
Banks,	4,834	4,759	251 61
Bartow,	311,388	114,296	3,174 80
Berrien,	11,814	6,830	242 07
Bibb,	3,297,581	1,388,402	40,174 34
Brooks,	10,260	8,980	479 05
Bryan,	none		
Bulloch,	42,300	11,476	181 97
Burke,	40,037	10,274	171 66
Butts,	20,585	15,668	679 73
Calhoun,	6,804	7,349	458 69
Camden,	none		
Campbell,	437,984	198,488	9,032 94
Carroll,	65,554	30,186	868 00
Catoosa,	36,426	15,260	610 66
Charlton,	6,000	1,200	6 00
Chatham,	2,870,423	1,234,328	48,412 77
Chattahoochee,	37,794	18,174	454 35
Chattooga,	158,407	119,211	4,789 57
Cherokee,	99,650	50,700	1,602 25
Clarke,	759,245	442,286	15,876 70
Clay,	51,140	27,430	744 95
Clayton,	71,290	22,699	515 13
Clinch,	89,881	127,357	50,597 99
Cobb,	2,330,066	840,323	19,753 94
Coffee,	3,483	2,336	56 47
Columbia,	33,750	18,950	722 25
Colquitt,	none		25 00
Coweta,	296,700	82,360	1,055 30
Crawford,	7,059	2,836	64 51
Dade,	25,440	9,440	285 12
Dawson,	39,300	10,750	173 75
Decatur,	68,392	33,062	51,224 15
DeKalb,	23,830	14,250	537 75
Dooly,	4,200	1,600	35 00
Dougherty,	204,127	76,125	2,056 87
Early,	66,106	54,390	2,749 81
Echols,	none		
Effingham,	41,594	10,891	186 14
Elbert,	121,196	61,628	1,698 47
Emanuel,	7,078	3,066	70 65
Fannin,	none		
Fayette,	7,941	4,424	216 45
Floyd,	318,005	126,952	3,413 27

INCOME TAX.—*Continued.*

COUNTIES.	CAPITAL.	PROFITS.	TAX.
Forsyth,	\$6,160	39,450	1,030 00
Franklin,	25,389	14,167	691 30
Fulton,	1,807,800	991,455	\$1,280 79
Gilmer,	11,516	7,053	362 40
Glascock,	4,910	3,465	145 27
Glynn,	none		
Greene,	433,549	175,115	4,825 61
Gordon,	70,780	33,904	1,022 83
Gwinnett,	338,073	205,161	6,945 56
Habersham,	18,650	5,832	221 39
Hall,	57,092	28,014	868 65
Hancock,	362,788	256,884	10,283 35
Haralson,	none		
Harris,	71,778	33,025	1,415 05
Hart,	19,529	6,312	143 55
Heard,	111,223	80,039	3,681 31
Henry,	84,991	40,534	1,178 09
Houston,	78,522	21,145	332 65
Irwin,	none		
Jackson,	21,190	8,300	1,823 11
Jasper,	89,061	32,559	1,049 35
Jefferson,	21,764	10,975	281 12
Johnson,	1,170	838	33 45
Jones,	31,512	11,779	279 70
Laurens,	16,400	22,160	726 40
Lee,	18,440	9,171	268 47
Liberty,	19,080	7,159	222 19
Lincoln,	10 266	5,522	193 19
Lowndes,	20,536	13,655	335 25
Lumpkin,	8,146	8,624	900 96
Macon,	28,575	13,445	399 55
Madison,	50,475	24,882	804 76
Marion,	9,995	2,444	29 02
McIntosh,	3,000	900	12 50
Meriwether,	24,994	9,210	194 18
Miller,	none		
Milton,	none		
Mitchell,	3,150	1,275	45 12
Monroe,	260,567	99,523	2,522 55
Montgomery,	3,797	1,675	48 07
Morgan,	27,900	13,040	335 80
Murray,	39,021	40,877	2,991 47
Muscogee,	6,550,938	2,426,965	59,213 11
Newton,	278,188	266,684	19,719 20
Oglethorpe,	20,617	9,112	234 11
Paulding,	21,252	10,559	302 18

INCOME TAX.—*Continued.*

COUNTIES.	CAPITAL.	PROFITS.	TAX.
Pickens,	14,363	9,510	487 85
Pierce,	none		
Pike,	59,930	37,402	3,260 28
Polk,	10,750	11,551	1,047 03
Pulaski,	22,812	16,901	610 34
Putnam,	221,952	125,108	7,293 65
Quitman,	82,930	31,500	640 00
Rabun,	4,086	2,356	63 89
Randolph,	105,777	62,587	2,045 18
Richmond,	8,433,175	3,149,460	123,876 90
Schley,	14,463	7,453	220 65
Scriven,	22,070	7,086	161 00
Spalding,	806,958	363,442	10,534 61
Stewart,	none		
Sumter,	147,588	96,863	4,494 03
Talbot,	165,000	67,332	1,747 94
Taliaferro,	12,000	4,030	113 35
Tattnall,	none		
Taylor,	103,070	60,773	2,223 42
Telfair,	12,700	3,400	51 00
Terrell,	25,800	6,878	102 06
Thomas,	155,600	66,020	1,646 25
Towns,	1,600	800	20 00
Troup,	658,561	310,717	12,172 50
Twiggs,	2,920	3,651	460 85
Union,	21,534	17,193	752 73
Upson,	694,010	407,914	12,867 47
Walker,	35,213	33,790	2,663 45
Walton,	505,764	139,082	2,172 44
Ware,	13,160	4,360	110 20
Warren,	130,576	76,888	2,324 15
Washington,	51,818	29,577	1,038 75
Wayne,	none		
Webster,	10,799	11,856	1,030 66
White,	11,740	9,042	400 81
Whitfield,	284,367	145,897	7,323 05
Wilcox,	76	76	3 80
Wilkes,	135,154	55,042	1,342 71
Wilkinson,	10,900	3,030	47 65
Worth.	2,074	1,693	76 18
	\$36,441,084	\$15,737,479	683,235 29

In the above statement, I deem proper to state that there are four default cases, viz: one in Clinch, one in Decatur, one in Fulton and one in Richmond, and under the construc-

tion placed upon the third and fourth sections of the Act by your Excellency, each defaulter has been charged \$50,000 for being in default. Whether the parties have enough visible property to pay the default taxes, or whether it can or cannot be collected I am not prepared to say.

AMENDMENTS TO THE REVENUE LAWS.

It having been, by law, made *the duty* of the *Comptroller General* to "*suggest, in his Annual Report, such improvements in the Revenue Laws as his experience and observation may approve,*" I would respectfully submit the following for the consideration of your Excellency and the Legislature. First, then, I will allude to the act providing specially a

Tax on Cotton.

From my "experience and observation" in this office for several years, having suspected that, in consequence of that provision in the Act of 1852, exempting from taxation "the annual crops and provisions of this State," a large amount of tax was withheld from the State," by cotton speculators and other purchasers of cotton failing to return said property for taxation, notwithstanding such cotton was unquestionably "merchandise," in my last Annual Report I recommended to the Legislature to *specially declare* cotton an article of "merchandise," and to require all such property not belonging to the original owner or producer to be returned for taxation, and to pay a tax as other property. The Legislature heeded my recommendation, and passed the Act suggested. Although the Act passed has had a very happy effect, as it will bring into the Treasury from \$85,000 to \$100,000 that otherwise would not have been collected had the bill not been passed; nevertheless Tax Receivers and warehouse-men represent to this office that it is very difficult to carry it out faithfully, in consequence of that part of the Act which exempts from taxation the cotton or other produce owned by the original producers on the first of April in each and every year. The warehouse-men urge that it is very difficult, if not in some instances impossible, for them to state, under oath or otherwise, the owners of all or much of the cotton in their warehouses. They represent that when cotton is stored in their warehouses, they give the original owner or producer receipts for the same, and these receipts are transferrable. In many instances the original producer does not sell his cotton when he brings it to market, but stores it in the warehouses, and takes a receipt—but that when he sells, he does not notify them, but merely transfers the receipts to the purchaser. This purchaser perhaps again transfers it to another buyer,

these receipts sometimes passes through various hands—and the warehouse-man does not know whether the cotton has ever been sold until the receipt is again returned to him for the cotton. Your Excellency will at once see the necessity for some amendment of the present Act, to remedy this difficulty. It should be provided that all cotton found in warehouses on the first of April shall be subject to taxation, and that none be released, unless the original owner or producer, by a certain time stated, files his affidavit at the warehouse, that his cotton there has not been sold—or, that part of the Act of last year be repealed, which exempts from taxation any class of cotton, that may be in the State on the first of April.

As the time for making a return of property for taxation is as late as the first of April, I think it questionable whether there ought to be any distinction made in the taxation of cotton at this time. In former years, most planters went in debt for property, to be paid for when they sold their cotton. Generally they sold their cotton before the first of April, but whether they sold it or not, they paid tax on their cotton or other produce in the shape of a tax upon property that they bought the latter part of the year, or in the early part of the year before the 1st of April—hence the provision in the Act of 1852 exempting from taxation the “annual crops and provisions of the citizens of this State.” But, in these days, when the credit system has been pretty well abolished, and people pay cash for what they buy, and when planters and others hold cotton as the best investment they can make, or the best property they can hold, and when they now generally hold their other surplus produce until after the first of April, to get higher prices, and as our *ad valorem* tax system requires all persons to pay tax on their property according to its market value, I think it very questionable whether it is fair to tax one class of holders of cotton and to exempt another class, or to tax one class of produce holders, who hold said produce for sale, and exempt another class, who also hold the same for sale. And, with these views, I would respectfully submit the matter for the reflection and action of your Excellency and the Legislature.

The want of uniformity and the inequality of the tax upon Slaves.

For several years past, I have reported upon this subject, and offered tables in my Reports showing the returns to this office as to the value of slaves in the different counties in the State, and I have also alluded to the great difference in the values placed upon slaves in making their returns in the same county. Having waited for years for the Legislature to originate and enact some plan to produce a more uniform and equal valuation of slaves throughout the State,

and nothing having been done, last year I suggested a plan that I thought freest from objection to any other I could think of. Consequently, a bill was drawn up in accordance with my suggestion, and offered in the House of Representatives, but I regret to say that it did not pass.

After further mature reflection upon this subject, I cannot think of any plan, without departing from the *ad valorem* system, better calculated to produce uniformity and equalization of taxation as to slaves, than the one proposed last year. I therefore again "suggest" it. It is in substance as follows:

Let the Justices of the Inferior Courts in all the counties in the State meet on the first Monday in February in each and every year, and at that time place a valuation upon the slaves to be given in for taxation—estimating each sound slave by age or ages, and sexes—adding so much per cent. where said slave or slaves are mechanics. Then let these valuations be immediately, or by the 1st of March, sent to the Governor or Comptroller General, and when the *average value* of each age, or ages, throughout the State, is ascertained, let that be stated in the Comptroller General's Annual Circular to the Receiver of Tax Returns, and let this *average value* for each slave of a certain age be the *assessed value* at which said slave or slaves shall be returned throughout the State. Each tax-payer being required only to swear to the age or ages of his *sound* slave or slaves that he returns—and if any be unsound, deformed, &c., he be required to swear to the unsoundness or deformity, &c., of said slaves, and be required also to swear to their value, and to return the same upon this valuation.

By such a mode as this, we will still retain or will not interfere with our *ad valorem* system of taxation, and I think all will pay a more equal tax, on their slaves at least, than under our present system. It may be said that it would save time, trouble, &c., by the Legislature passing an Act regulating the tax throughout the State, by placing a *specific tax* upon each slave, according to age or ages. This, however, would be departing from the *ad valorem* system, and would be either favoring or disfavoring slave property, so far as taxation is concerned. But even if it did not do this—apart from such a mode having the effect to produce sectional issues—apart from the difficulty of 169 members, or a majority of the Legislature readily agreeing to the proper valuation to be put upon slaves for taxation, when we have to raise more or less money every year—the plan I propose is better than any other that I can think of, because the valuation would be made at a short period before the time returns are to be made, and as *all* would have to pay a like *ad valorem* tax on their property, there would be no ground for complaint.

But, how will this plan operate? Let us see. Suppose that out of all the counties in the State *only three* made their valuations and sent their returns to the Governor and Comptroller before the 1st of March—and the first county valued a sound negro fellow between 18 and 25 at \$2,000, the second valued him at \$1,800, and the third valued him at \$1,600—total valuation \$5,400—making an average of \$1,800 to each county. Then, according to these returns, the owners of all sound negro men between 18 and 25, in all parts of the State, would be required to return the same at \$1,800. Suppose, again, that the first county valued a negro girl at 12 years of age at \$1,400, the second valued the same aged negro girl at \$1,200, and the third should value her at \$1,000—total valuation \$3,600, or average value \$1,200. Then \$1,200 would be the value at which all sound 12 years old negro girls in the State should be returned for—and so on, throughout all the ages. Where persons have been compelled to abandon their plantations and homes, some distinction might be made as to the valuation of their property. But as, no doubt, a bill embracing these views will again be drawn up and presented to the Legislature for its consideration, I will for the present say nothing more upon the subject, except to refer your Excellency and the Legislature to table "B" in this Report, that you may see the inequality this year in the taxation of slaves in the several counties throughout the State. It will be seen that Echols county pays about 66 cents more upon each slave than Lumpkin—that Dade pays about 65 cents more than Dawson, and 57 cents more than Wilkinson—indeed, it will be seen that hardly any three counties pay the same tax upon their slaves.

Want of authority for deciding and punishing Receivers of Tax Returns for receiving property for taxation under its known market value.

In several instances, during my service in this office, I have been satisfied that either through incompetency or design, Receivers of Tax Returns have permitted many persons, and in some instances whole counties, to give in their property far below the generally supposed market value. In two or three instances, this neglect of duty has been so glaring, I have been strongly tempted to make an *example* of these Receivers of Tax Returns, for the good of the public—but, upon referring to the law, I could find no authority for the Comptroller to reject a book or punish a Receiver for any such cause—the law making the Receiver and tax-payers, and not the Comptroller, the persons to say what is the proper value to be put upon property. I would respectfully call the attention of the Legislature to this

matter, and recommend that some plan be adopted by which these neglectful and faithless officers shall be reached.

Tax on Defaulters.

As it is sometimes to the interest of tax-payers to become defaulters, especially where they have had legacies left them, or where they have suddenly made a good deal of money or other property, all tax laws have had their default penalties. To prevent defaults heretofore, the old law made the first default pay a double tax, the second succeeding default a treble tax, and the third succeeding default a four-fold tax. The Code, however, which is now the law, only provides for the first default, by assessing a double tax. No additional penalties are prescribed for other succeeding defaults. I would therefore recommend an amendment to the tax laws in this particular. And, as in these days of wild speculation, many persons have in a short time made five, ten and fifteen and some twenty times more than their previous property, the temptation becomes strong with them to be in default, rather than disclose their property under oath, and pay their proper tax. I would therefore respectfully suggest, that the first default be double, the second succeeding default be a four-fold tax, the third eight times the original tax, and so on, continuing to double the last tax each time until a return is made. This I think will have a good effect in checking willful defaulters.

Tax on Express Companies.

The present tax upon Express Companies I think entirely too low. From the large profits they make, (so far as I am informed, there appears to be comparatively little capital invested) and, as they are allowed to charge what they please (and they please to charge enormously for every thing they do), I think it nothing but right and proper that they should pay quite a good tax, for doing business in this State.

The Act of 1858 and the Code taxes Express Companies only one per cent. on their net profits on business done within the State—the returns to be made and tax paid to the State Treasurer on the 1st of April in each and every year. In accordance with the Act of 1858, the Cashier of the Southern Express Company paid into the State Treasury, on the 1st of April last, \$686 25 for the year previous to the date of payment—showing that they made on business done in the State of Georgia alone, the round sum of *sixty-eight thousand six hundred and twenty-four dollars* NET PROFITS. How much it has made in other States cannot be told by me—but if their profits in Georgia be a fair criterion by which one is to judge, it is fair to presume they made a half million dollars last year, while I doubt if their capital stock be over \$300,000. Their stock now sells for

about \$1,500 per share for \$100 paid in. From the increased and heavy charges this year (as one or two warrants in my Report will show) for a little service, I shall not be surprised if their net profits in the Confederacy this year will be double that of last. While, then, they are making such large per cents or profits, I hardly think 5 or 10 per cent. upon their net profits would be too high a tax. Nevertheless, were these Express Companies restricted by law in their charges, it is quite likely that the public, or all classes, would be much benefitted, while a less tax than 5 or 10 per cent. might very properly be collected of them.

Tax on Foreign and Home Insurance Companies.

Previous to the year 1858, there was no tax upon Foreign Insurance Companies. But, discovering that there were but few Home Insurance Companies in the State, and that large amounts of premiums for insurance were yearly taken out of the State, I recommended the levying of a tax upon Foreign Insurance Companies. Consequently, the Legislature passed an Act placing a tax of one per cent. upon the premiums received by Foreign Insurance Companies on their insurances in this State. Several thousands of dollars have been collected from this source since that time. Three thousand one hundred and eighty nine-dollars and thirty-six cents has been collected from these Companies during the past year, showing that the people of Georgia paid to Insurance Companies of other States, during the past year, over three hundred thousand dollars in premiums on insurance. In consequence of the great demand for insurance and the large sums paid by the people of Georgia to Insurance Companies of other States, many Home Insurance Companies have been chartered and gone into operation in this State. Capital that has heretofore paid a tax has been put in the same, while their profits, undivided are either kept on deposit or are otherwise invested—and so far as I can discover, these Home Insurance Companies pay no tax. I would therefore respectfully suggest that the tax on Foreign Insurance Companies be raised to two per cent. on their premiums received, and that the Home Insurance Companies be required to pay one per cent. on their premiums received in this State, or that their capital stock paid in be taxed as bank stock is now taxed in this State.

The Consolidation of the two offices of Receiver of Tax Returns and Tax Collector.

Every day's experience and observation but confirms me in the views expressed in my last Annual Report, as to the policy of consolidating and permitting *one man* to hold the *two offices* of Receiver of Tax Returns and Tax Collector, in the several counties in this State. Similar errors to those

alluded to last year have been found in this year's Tax Books, whether intentional or not I cannot say. But, with these two offices in the hands of one man, the door is so widely open for fraud, and the difficulty of detecting the same, if committed, being so great, with the limited help allowed in this office, to examine the books from the time they are received till the time necessary to levy the tax, I would again most respectfully urge upon the Legislature the propriety of *repealing* the Act of 1861 consolidating the two offices of Receiver of Tax Returns and Tax Collector. The following are the views expressed in my last Annual Report:

"The last Legislature having passed almost unanimously an Act to consolidate the two offices of Receiver of Tax Returns and Tax Collector, and allowing but one, or the Collector's commissions to the officer for performing the duties of both offices, and as there seems to be a large amount saved thereby, in the collection of the General State Tax, it is not only with much diffidence, but only after much thought and reflection as to my duty to the State, as one of its trusted public officers, that I have determined to offer in this Report, my views in opposition to the propriety of the passage of this Act, and of its future continuance in force.

Were I to consult my own desire to "agree with all and disagree with none," or were I further to consult prudence so much as to "shun attempting to convince others, *well pleased with their own, that their own will not do,*" I would still be silent at this time in relation to this Act—for the Legislature to whom this Report will be transmitted by your Excellency, will be composed of the same members who passed it with so little opposition. Nay, more. While I will not impute, in the slightest degree, to that body less generosity and less magnanimity or patriotism than that of any other similar body of patriotic representatives, yet readily acquiescing in the truthfulness of the aphorism, that "man convinced against his will, is of the same opinion still," I have not the same hope of convincing the members of that body of the correctness of my views in relation to their own Act, that I would others not thus committed, and I would therefore, as a matter of pleasure, prefer being silent at this time. But having been also continued in this office by the unanimous vote of that same body, with the belief on their part that I would continue to discharge its duties to the best of my ability, and without "fear, favor or affection," towards any one, or any body, and the LAW having made it MY DUTY NOW TO SPEAK in relation to this and all other portions of the revenue laws, that I think ought to be amended or repealed, I would therefore most respectfully say to your Excellency that the "Act to consolidate the offices of Receiver of Tax Returns and of Tax Collectors in this State,

and to require the duties thereof to be discharged by one officer, to be styled Tax Receiver and Collector," ought not, in my humble judgment, to have passed in its present shape, and that I think it ought to be immediately repealed or essentially amended.

Although there appears a large amount saved to the State by this Act, in not allowing to the Tax Receiver and Collectors the commissions that might have been allowed at this office to the Receiver of Tax Returns, under our *increased* tax, *had not the commissions been scaled*, yet I doubt much whether in the whole operations of this law, in the collection of the State and county taxes, much if anything will be saved in the aggregate to the people, even this year; and if permitted to continue as it is for a few years, the office will become one of speculation, and be strenuously sought after by the designing and faithless, and the State and counties will, in all probability, lose largely even though the amount apparently saved were much larger than it now appears to be.

While the offices of Receiver of Tax Returns and Tax Collector were *separate* and distinct, and *held by two separate persons*, there was much to promote an honest, energetic and faithful performance of the duties of each office by those holding them. The Receivers and Collectors were rewarded in more ways than by an honest and faithful performance of their respective duties. The Receiver of Tax Returns was not only rewarded in commissions for being accommodating to the people and allowing as many as possible to *give in or return their property* to him, as he got no commissions on those he returned in default, although it was his *duty* to return all in default—it was not only his *duty* and *interest* to have his returns of property as *large as possible*, and his *abstract or grand total* of the various items as *correct* and as *large as possible*—but, on the other hand, it was made the duty of the Collector, and he was required to take a separate and distinct oath to search diligently for all property overlooked or not returned by the Receiver, and to return the same to this office in a small digest. And further to encourage said Collector to diligence in said work, he was allowed double commissions by the State on the property so returned—and he also got commissions from the county on the same. If the Collector made a large return of this property, it was not only an evidence that he was a good and faithful officer, but it was also further evidence that the Receiver had not discharged his duty properly, and consequently was not worthy to be retained longer in office. Therefore, while, since I have been in office, I have found and corrected many errors in the digests sent here by the Receivers, the much larger portion being against the State, and in favor of the Collector, yet as I could conceive of no

advantage to said officers by such a return, I have not suspected or imputed fraud to them in any case. The Collector, too, was not only bound to respond to the charges made by the Receiver, and this Office, when the digests were examined, unless he furnished a certificate from the Inferior Court pointing out distinctly and clearly the errors complained of, but as before remarked, if he presented or returned a larger amount of property overlooked by the Receiver, he not only got double commissions on this property, but his character as an officer was also advanced thereby. But how stands the matter now? Have not these "checks and balances" in the main been brushed away by the Act above alluded to? I think they are. But let us examine only a little.

The "Tax Receiver and Collector" *not only makes out his own books or makes his own charges, but he collects the money from the tax payer himself*; and the only and greatest protection that the State has against incompetency, against errors in addition, or against fraud, is one Comptroller General, (with no Clerks allowed) who has to "examine and correct all returns of taxable property" in 132 Tax Digests, averaging about 50 (or say 40) pages each, with 26 taxable columns 38 lines deep on each page. All this, too, is to be done in about three or four weeks after receiving said digests, to enable him to levy the tax in time for the Collectors to go to work. And while doing this work, said Comptroller is required daily, as may be presented to him, to examine, register and date and sign all warrants that may be drawn upon the Treasury, and keep up a large correspondence with Tax Receivers and Collectors, tax payers, &c., &c. It is true the present law does not require the Comptroller General to foot up or re-add each item in each column in all of these books, but he is to "examine and correct" the returns of the Receivers of Tax Returns—which has heretofore been usually done by comparing the various item columns in the abstract and comparing the aggregate and tax columns, and where there appeared a doubt as to the correctness of the book or books, to have the same re-added, and then again the same process of examination is gone through. And here I would most respectfully submit to your Excellency (to give these various columns and abstracts a proper review and examination, and especially where errors are detected) if time enough is allowed for two, or three, or four persons to properly perform this service, much less one person with various other duties to perform at the same time? Having found this duty very onerous every year since I have been in office, even with the assistance I have been able to obtain from others, it was for some time a mystery to me how my predecessors got through with this work and other duties without being

pretty well worn down, and especially without help. But the matter was soon explained by one of my predecessors, who stated that he did not attempt to look over these books for errors, for it was impossible to do so in time to issue orders to collect the tax, but that, as the Receivers were sworn officers, as well as himself, and could have no corrupt motive in charging incorrectly either for or against the State, it was his habit to take from the Receiver's book his abstract or Total Return, and charge the Collector with the same. If this be the correct interpretation of the law, then I have done a great deal of extra and laborious work for the State on these books since I have been in office, and I am happy to say, resulting very beneficially to the State, saving it many thousands of dollars, though from the shortness of time allowed me, and with the multiplicity of engagements on hand, I have not heretofore been able to give the Digests that thorough examination that I desired. But I will return to the present state of things. With, then, the whole of the receiving of the returns of the taxable property, &c., of the State and the collection of money for the same, in the hands of *one man* in every county, and he being authorized and required to *make out his own books and make his own charges against himself*, surely, that the State and the several counties may get their rights in all cases, these books *ought to be re-added* and the charges for each item *ought to be made by some other* besides the *person who collects the money*. But will your Excellency or the Legislature look over the matter and estimate the time it ought to take one man (with no other duties to perform) to go over and re-add each item and column in these Tax Books, of say even forty pages each, with 26 columns, 38 lines on each page, (including the qualities of land, number of acres of each, total number of acres, number of slaves, and number of children returned for participation in the Educational Fund,) and then adjust and reconcile the various abstracts. Can one man, with nothing else to do, perform this service in twelve months? Can he do it in twenty-four months? I am very sure one man cannot perform the service properly in twelve months, and I doubt if he could do it much under the twenty-four months. And yet, *if this be not done*, what is to prevent a Collector from putting a *short abstract to a large return*. What is to prevent him from adding *some columns correctly* and giving the addition of others *incorrectly* and then *justifying* any short abstract he chooses to make by an *addition of the columns of items*. Nay more. What is to prevent a bold and daring rascal from *keeping out of the regular book* which is sent to this office (and upon which the tax is levied) a few wealthy men, and making the abstract tally with the items on the book sent here, and the one filed in the Clerk's office of the Inferior Court, and pocketing

the proceeds? But suppose that, by *accident* or otherwise, some good citizen should examine the county book and should detect these things and suspect fraud, and should call upon the Collector for an explanation, or he should notify the Comptroller General and he should call upon the Collector for explanation, before a final settlement, and said officer should reply, "It is true, I accidentally, in copying from my blotter, omitted these names on my regular Digest, but I have them entered on my small digest, which the law requires me to keep, for those overlooked or not entered on the regular Digest, and I *intend* to account for these to the State and county when I make my final settlement," what then could the Comptroller or good citizen say? What could the State do, when under a safer and better system, and to more securely obtain her dues, in taxes, she had required a Collector to return a small digest to this office when he made his final settlement, of all property overlooked or omitted by the Receiver, and upon which the said Collector had collected the tax?

But again. Grant that all of our Collectors for the present year and for the future should be above suspicion and of the most conscientious class, what is to prevent them from doing as the best of accountants now and then do viz: put down wrong figures in addition. It is said that "figures do not lie," and this is true where they are put down *correctly*, but nothing is farther from the truth than a figure out of its proper place. Ought, then, a Tax Receiver and Collector to be suspected of fraud or punished for fraud in all cases, where he commits an error against the State in his own favor, without further evidence of an intention of fraud? I think not. If so, we would soon have a few Tax Receivers and Collectors in the Penitentiary, who I am satisfied intended no fraud; and by way of illustration, I will present among others, only three cases that came before me in examining the books of this year. In one book containing a large return, by reference to the returns of last year I found the abstract much shorter than it ought to be, after allowing for the ordinary decrease in returns, in the value of property since April, 1861. By way of proving the Grand Total, I took the item columns and run them up and found them several hundred thousand dollars larger than the Grand Total. I immediately wrote to the Collector, informing him that his abstract was entirely wrong and largely against the State, and that he must go over his book again, &c. This book was re-added by the Tax Receiver and Collector, and the last return was \$1,000,945 in property more than the first return, making a difference in the State Tax alone of \$1,851 74. Upon enquiry into this case, it was satisfactorily shown to me that the Tax Receiver and Collector being sick at or about the time the

book was to be sent to this office, he got a friend, a gentleman deemed fully competent, to foot up the items and make out his abstract for his books, and it was this friend, and not the Receiver and Collector who committed the errors in calculation. There was another case in which there was an error in the tax column of about \$1,306,861, in property returned, making a difference against the State alone of \$2,417 69. The Tax Receiver and Collector brought this book to this office himself and was so sure that it was correct that he could not readily understand the error, but after my demonstrating it in various ways, finally admitted it, within a small fraction—assuring me, that before he came here with his book, to be sure it was correct, he got two or three friends to aid him in making up his abstract, and that all agreed that it was correct. On looking over another book of another county, and applying my usual first test, I discovered an error of over \$100,000 in property against the State, in the tax column. To have his book correct, this Tax Receiver and Collector satisfied me beyond question, that before his book came to this office, he had submitted it to the examination and correction of a very respectable gentleman and a school teacher of high reputation among his fellow-citizens, and that *he* pronounced it “all correct,” &c. But upon going over and comparing and footing up the book again, there was found an error against the State, in the first return, of \$160,120, in the addition of return of property, making a tax of \$206-21 against the State alone, and in favor of the Tax Receiver and Collector. I might cite other errors found, where there may or may not have been any intention to make a wrong or imperfect return, but as I am clearly satisfied that neither of the above named parties *intended* a fraud upon the State and their counties, that your Excellency and the Legislature may see that fraud ought not to be imputed in *all* cases where errors are made by the Tax Receiver and Collector, in his own favor against the State, I have thought it well enough at this time to present these cases. But suppose these returns had not been criticised closely, and the Comptroller General had merely “examined” the “total” return of the Tax Receiver and Collector, and had charged him accordingly—and suppose further that the county tax in each of these counties had only been 100 per cent. on the State tax (in many counties it is 200 and 300 and 350 per cent. upon the State tax) and here we would find, that the first Receiver and Collector, after *having paid all* that was *required* of him for the *State and county* tax and after taking out *all his commissions*, would have had a surplus of \$3,703 48; the second \$4,835 38; and the county of the third already having levied a tax of 200 per cent. upon the State tax, this one would

have had a surplus of \$892 63, after paying all the State and county taxes "required" of him and paying all of his commissions. If they are as honest as I take them to be, the State and county may not have suffered this loss, when they discovered the condition of things at the close of their collections; but under the lameness and defects of the Act of 1861 consolidating the two offices, and not providing for some competent and disinterested party re-adding these books, if disposed, they could have retained these sums, and neither this office or the Inferior Courts would have been any the wiser. And, here, I will digress a little by saying, that while I have heretofore used all diligence and care that I could, in examining and correcting these digests, amidst the various other daily duties coming it upon me while doing so during the short time allowed, and while I have found many errors both for and against the State, and have corrected them, something rather remarkable has occurred, and it is this: While Collectors have *complained* from year to year to this office, that the Receiver or this Office had *overcharged them*, and while in many instances the Inferior Courts, upon the complaints of the Collectors, have certified to this office that the Receiver in his abstract had overcharged the Collector *hundreds of dollars in the tax*, I do not now recollect the *first instance* in which a Collector has *complained* to the Inferior Court or this office that the Receiver *undercharged* him in his abstract. Some have reported the property of tax payers who gave in to the Receiver, and which the Receiver entered on his blotter, but omitted to put in his books, &c., but I have no recollection of a case where a Collector has *complained* that the Receiver in his addition had made a *mistake in his (the Collector's) favor and against the State* for any of these large sums alluded to. With this statement of a fact, I will leave your Excellency and the Legislature to draw your own inferences. On my own part, I would here remark, that, considering the shortness of time I have heretofore had to examine and correct these books from year to year, and having in the midst of these examinations, been compelled to drop the books a dozen or more times during the day, to examine, enter and sign warrants, give receipts for money, sign and charge Head Rights and copy grants and testimonials, write letters, answer questions, &c., I *may* have been very successful in thus guarding the interests of the State, in this particular, but I have not heretofore flattered myself that I have been as successful as this fact would indicate.

I might amplify further and expose still more the liability to gross errors being uncorrected and the chances for fraud, unless the Act of 1861 is essentially amended or immediately repealed, but I think I have exhibited enough to

satisfy any one open to conviction that the Act, as it stands, *will not do*.

What, then, is the best and most economical mode of remedying this evil? With what reflection I have been able to give the subject, I would respectfully recommend the repealing of the Act of 1861, and a return to the old system of *keeping the two offices* of Receiver of Tax Returns and of Tax Collector *separate*, and of requiring two *separate persons* to hold them. The Legislature might authorize the election of a Receiver of Tax Returns in each county, (or provide for Assessors, if that body should think it best,) whose duty should be to return all taxable property, foot up the various items of the same and make a return to this office under oath, and then allow the Comptroller General sufficient clerical force to examine generally the additions and abstracts of these receiving officers, before levying the taxes. In the meantime, as the various Tax Receivers and Collectors have been elected for two years, under the Act of 1861 consolidating the two offices, and the Legislature may not feel authorized to interfere with the tenure and terms of their election, it might provide that these books shall be examined and re-added in each county, by some competent person, before being sent to this office, and then allow sufficient clerical force in this office to examine closely the various columns, abstracts, &c., in the books of the different counties; and where, upon this examination, there appears any error or errors, to re-add every item and column of any book in which errors are detected. The greatest difficulty in having *all* the books indiscriminately footed up, or *re-added* in toto in this office, would be the difficulty in *procuring* a sufficient number of *competent* persons to do the work, after the books are received, in time to levy the tax. Perhaps a sufficient number of persons could be *found* about Milledgeville who could do the work well, but those are usually engaged in some regular and profitable business, and their services could not be obtained for a short time, or a few weeks, even though good daily pay was offered.—Therefore, I think it better that the digests be first examined and re-added by some competent person (besides the Tax Receiver and Collector) in the several counties before being sent to this office. After having obviated the difficulty, then, as to the present officers, I would respectfully recommend the adoption of the first proposition, as the *safest* and most *ECONOMICAL* mode of carrying out our General Tax Laws efficiently and effectively. And as our General State Tax is now 150 per cent. over that of 1860, and the commissions received in 1860, being fair and liberal, for the time necessarily consumed in the discharge of the duties of these two offices, and as no more labor is imposed upon these officers on account of the increased tax, (though there

is some additional responsibility upon the Collector in the larger amount of money to collect, which is made up in his increased commissions from the county taxes)—as long as we raise our present tax or a lesser amount over \$400,000, I would also suggest that the commissions of the Receiver of Tax Returns and Tax Collector be scaled so that they will receive about the same pay said officers received in 1860, when the State tax was \$400,000. And, while doing this, let a slight discrimination be made in favor of said officers in those counties whose digests do not net over \$1,000. In the adoption of the first proposition, with this additional suggestion, the pay of both the Receiver of Tax Returns and Tax Collector will not exceed the pay already provided under the Act of 1861 more than \$10,000 or \$12,000, but if it exceeded it \$50,000, I think it far preferable and more economical than our *present* system.

My observation and experience in this office may be worth but little, but I repeat, that unless the Act of 1861 is essentially amended or repealed, I fear it will not be long before the speculative, the cunning and *faithless* will be striving hard to get the office of 'Tax Receiver and Collector' in the different counties in the State. If they cannot impose upon the people by their address or otherwise, or if they cannot buy themselves into office with the usual means of electioneering employed by the least meritorious, they will promise a portion or all of the *commissions* of the office to this or that benevolent or praiseworthy object, or agree to give the same to some favorite soldier's widow, or soldier's orphans, and they may even fulfil these promises, too, but IN THE END, THE STATE AND COUNTIES ARE VERY LIKELY TO SUFFER."

As the currency has expanded much since my last Report, and labor and every thing else has gone up 100 per cent. or more, I doubt much the propriety of confining the commissions of these offices to what they were in 1860, indeed I do not think it ought now be done. But should the two offices be separated, in view of the large tax now necessary to be collected, and the increased commissions, such a schedule might be adopted as would give both the Receiver of Tax Returns and Tax Collector a fair and remunerating commission.

Since writing the above, I find that the Grand Jury, in one of our large counties, having investigated this subject, have recommended their members to the Legislature to have the two offices separated in their county—and I doubt not many others will be forced, from seeing the ill effects of the system, to do the same, if the Legislature does not act at this session.

Very Respectfully,

PETERSON THWEATT,

Comptroller General.

50 PART I—COMPTROLLER GENERAL'S REPORT.

*The Treasury, in account with the State of Georgia, for Receipts
wit: From the 20th October, 1862, to the*

DR.			
Folio		Balance in Treasury Oct. 20,	
6		1862	\$693,002.42
32		General Tax 1863	109,185.30
32		do do 1862	945,294.70
31		do do 1861	452.29
30		do do 1857	5.00
59		Tax on Banks,	65,331.83
33 (old)		Military money refunded,	906.00
31		General Tax 1860,	166.38
58		Bank Dividends,	32,012.00
61		Tax on Railroads,	12,182.54
42		Net earnings W. & A. Rail- road,	1,650,000.00
72		Tax on Foreign Ins. Co's.,	3,189.36
45		Tax on Foreign Bank Agen- cies,	301.39
23		Issue Georgia Treasury Notes,	5,268,000.00
41 (old)		From Gunboat Fund,	20,000.00
40		From Ordnance stores,	4,374.75
173 (old)		Tax on Express Companies,	686.25
438 (old)		Earnings of Card Factory,	15,304.11
24		From issue of State Change Bills,	473,660.00
404 (old)		Sale of Island lots near Co- lumbus,	713.41
22		From dividends on Railroad stock,	13,308.00
176 (old)		City of Columbus—expen- ses refunded,	225.00
167 (old)		Income Tax,	125,241.64
176 (old)		Dividend of Insurance Com- pany,	37.50
49		Fees on Testimonials,	2.50
31 (old)		Money refunded on Salt Fund,	17,600.00
25 (old)		Fees from Secretary of State's office,	262.50
Total,			\$9,451,444.87

PART I—COMPTROLLER GENERAL'S REPORT. 51

*and Disbursements at the Treasury for the fiscal year 1863, to-
15th October, 1863, both days inclusive.*

		BY WARRANTS	CR.
Folio	64	On Civil Establishment 1862,	18,218.49
	18	“ do do 1863,	39,488.48
	66	“ Contingent Fund 1862;	12,896.40
	70	“ Educational Fund 1862,	147,131.00
	50	“ Military Fund 1863,	318,971.40
	52	“ Overpayments 1863,	11,306.75
	1	“ Soldiers' Clothing Fund,	1,080,000.00
	2	“ Soldiers' Family Fund,	1,690,430.25
	1	“ Salt Fund,	202,387.65
	68	“ Printing Fund 1862,	4,319.14
	68	“ Printing Fund 1863,	20,584.30
	54	“ Special Appropriations,	785,336.33
	46	“ \$5,000,000 appropriation,	2,462,101.75
	37	“ Printing Fund, special	86.50
	43	“ \$350,000 appropriation,	84,497.42
	178 (old)	“ Legislative pay roll,	94,604.66
	5	“ Freight on Salt,	248.21
	5	“ Small Pox appropriation,	59,826.35
	22	“ War Tax,	16,046.85
	47	“ Public Debt,	303,359.50
			<hr/>
			\$7,351,841.43
To balance in Treasury Oct. 15, 1863			2,099,603.44
			<hr/>
Total,			\$9,451,444.87

Abstract of Appropriations, Warrants Approved and Balances undrawn, October 20th, 1863.

CIVIL ESTABLISHMENT FOR 1862.

Approved.	No.	Date of.	In whose favor drawn.	For what object drawn.	Amount.	Total.
1862.						
Nov.	1 773	Nov. 1	L. L. Harris,	For his 4th quarter's salary as Judge Superior Courts,	625 00	
do	1 764	do 1	T. M. Bradford,	do do do pay of State House Guard,	300 00	
do	3 768	do 1	W. B. Fleming,	do do do Judge Superior Courts,	625 00	
do	3 769	do 1	W. W. Holt,	do do do do do	625 00	
do	3 759	do 1	John Jones,	do do do State Treasurer,	400 00	
do	5 756	do 1	Joseph E. Brown,	do do do Governor of Georgia,	1,000 00	
do	5 763	do 1	Julius L. Brown,	do do do Messenger of Ex. Dept.,	125 00	
do	6 779	do 1	A. A. Allen,	do do do Judge Superior Courts,	625 00	
do	6 794	do 1	L. P. D. Warren,	For his sal'y as So. Gen. from 8th Sept. to 1st Nov. 1862,	32 67	
do	6 777	do 1	D. A. Walker,	do his 4th quarter's Sal'y as Judge Sup'r Courts,	625 00	
do	10 658	Aug. 1	R. F. Lyon,	do 3d do do Judge Supreme Court,	875 00	
do	10 800	Nov. 1	F. T. Bailey,	do 4th do do Solicitor General,	56 25	
do	10 767	do 1	Charles J. Jenkins,	do 4th do do Judge Supreme Court,	500 00	
do	11 765	do 1	J. H. Lumpkin,	do 4th do do do do	875 00	
do	11 770	do 1	Geo. N. Lester,	Reporter Supreme Court,	200 00	
do	11 774	do 1	A. H. Hansell,	do do do Judge Superior Courts,	625 00	
do	11 781	do 1	Geo. D. Rice,	do do do do do	375 00	
do	3 791	do 1	N. D. Hammond,	do do do Solicitor General,	56 25	
do	13 796	do 1	J. Peabody,	do do do do do	56 25	
do	13 790	do 1	S. B. Spencer,	do do do do do	56 25	

do	13 757.	do	1	H. H. Waters,	do	do	do	do	do	Sec. Ex. Department,	300 00
do	13 761	do	1	Peterson Thweatt,	do	do	do	do	do	Comptroller General,	500 00
do	13 771	do	1	T. W. Thomas,	do	do	do	do	do	Judge Superior Courts,	625 00
do	17 787	do	1	W. W. Montgomery,	do	do	do	do	do	Solicitor General,	56 25
do	17 792	do	1	J. A. W. Johnson,	do	do	do	do	do	do	56 25
do	17 772	do	1	Nathan L. Hutchings,	do	do	do	do	do	Judge Superior Courts,	375 00
do	17 784	do	1	D. F. Hammond,	do	do	do	do	do	do	625 00
do	17 776	do	1	E. H. Worrell,	do	do	do	do	do	do	625 00
do	17 760	do	1	N. C. Barnett,	do	do	do	do	do	Secretary of State,	400 00
do	17 795	do	1	J. J. Floyd,	do	do	do	do	do	Judge Superior Courts,	625 00
do	17 789	do	1	W. A. Lofton,	do	do	do	do	do	Solicitor General,	56 25
do	20 793	do	1	Wm. E. Smith,	do	do	do	do	do	For Sal'y as So. Gen. from 1st Aug. to 8th Sept. 1862,	23 58
do	20 559	May	1	M. Kendrick,	do	do	do	do	do	do 2d quarter's salary as Solicitor General,	56 25
do	20 691	Aug.	1	M. Kendrick,	do	do	do	do	do	do	56 25
do	20 801	Nov.	1	M. Kendrick,	do	do	do	do	do	do	56 25
do	22 795	do	1	A. J. Hammond,	do	do	do	do	do	do	56 25
do	25 782	do	1	W. M. Sessions,	do	do	do	do	do	Judge Superior Courts,	625 00
do	27 783	do	1	W. C. Perkins,	do	do	do	do	do	do	568 49
-1863.											
Jan.	28 766	do	1	R. F. Lyon,	do	do	do	do	do	Judge Supreme Courts,	875 00
Feb.	2 522	May	1	H. C. Wayne,	do	do	do	do	do	Adjutant General,	750 00
do	2 654	Aug.	1	H. C. Wayne,	do	do	do	do	do	do	750 00
do	4 758	Nov.	1	J. B. Campbell,	do	do	do	do	do	Sec. Ex. Department,	300 00
March	31 780	do	1	O. A. Lochrane,	do	do	do	do	do	Judge Superior Courts,	375 00
May	5 786	May	5	John W. Heidt,	do	do	do	do	do	do his sal'y as So. Gen. from 1st Oct. to 1st Nov. 1862,	18 75

CIVIL ESTABLISHMENT FOR 1862.—Continued.

May 18 762	Nov. 1	H. C. Wayne, Adj't. G.	do 4th quarter's sal'y as Adj't. & Ins. Gen. for 1862,	750 00
Sept. 1 802	do 1	W. H. Dasher,	do do 4th as Solicitor General,	56 25—18,218 49
1863.	1863.	CIVIL ESTABLISHMENT FOR 1863.		
Feb. 2 332	Feb. 2	A. A. Allen,	For his first quarter's sal'y as Judge Sup'r. Courts,	625 00
do 2 349	do 2	F. D. Bailey,	do do do Solicitor General,	56 25
do 2 317	do 2	T. M. Bradford,	do do do of State House Guard,	300 00
do 2 313	do 2	N. C. Barnett,	do do do Secretary of State,	400 00
do 2 325	do 2	N. L. Hutchings,	do do do Judge Sup'r. Courts,	375 00
do 2 330	do 2	W. M. Sessions,	do do do do	625 00
do 2 335	do 2	D. A. Walker,	do do do do	625 00
do 2 326	do 2	I. L. Harris,	do do do do	625 00
do 2 322	do 2	W. B. Fleming,	do do do do	625 00
do 4 311	do 2	J. B. Campbell,	do do do do	337 50
do 4 321	do 2	G. N. Lester,	do do do do	200 00
do 4 338	do 2	W. W. Montgomery,	do do do do	56 25
do 4 329	do 2	E. H. Worrell,	do do do do	413 68
do 4 345	do 2	N. J. Hammond,	do do do do	56 25
do 7 320	do 2	C. J. Jenkins,	do do do do	500 00
do 7 346	do 2	John Peabody,	do do do do	56 25
do 9 336	do 2	D. F. Hammond,	do do do do	625 00
do 9 341	do 2	S. B. Spencer,	do do do do	56 25
do 11 310	do 2	H. H. Waters,	do do do do	337 50
do 11 342	do 2	A. D. Hammond,	do do do do	56 25
do 11 327	do 2	A. H. Hansell,	do do do do	625 00

do	11	328	do	2	John J. Floyd,	do	do	do	do	625 00
do	14	309	do	2	Joseph E. Brown,	do	do	do	Governor,	1,000 00
do	14	316	do	2	Julius L. Brown,	do	do	do	Messenger Ex. Dept.	125 00
do	25	340	do	2	W. A. Lofton,	do	do	do	Solicitor General,	56 25
do	27	343	do	2	J. A. W. Johnson,	do	do	do	do	56 25
March	17	314	do	2	Peterson Thweatt,	do	do	do	Comptroller General,	500 00
do	20	334	do	2	Geo. D. Rice,	do	do	do	Judge Sup'r Courts,	375 00
do	31	333	do	2	O. A. Lochrane,	do	do	do	do	375 00
April	2	324	do	2	T. W. Thomas,	do	do	do	do	625 00
do	22	350	do	2	M. Kendrick,	do	do	do	do	56 25
May	1	655	May	1	D. A. Walker,	do	do	do	Solicitor General,	625 00
do	1	645	do	1	T. M. Bradford,	do	do	do	Judge Sup'r Courts,	300 00
do	1	654	do	1	I. L. Harris,	do	do	do	State House Guard,	625 00
do	1	648	do	1	C. J. Jenkins,	do	do	do	Judge Sup'r Courts,	562 49
do	1	662	do	1	Geo. D. Rice,	do	do	do	Judge Sup'me Court,	416 66
do	1	638	do	1	H. H. Waters,	do	do	do	Judge Sup'r Courts,	337 50
do	1	655	do	1	A. H. Hansell,	do	do	do	Sec. Ex. Department,	625 00
do	1	650	do	1	W. B. Fleming,	do	do	do	Judge Sup'r Courts,	416 66
do	1	653	do	1	N. L. Hutchings,	do	do	do	do	416 66
do	1	672	do	1	J. A. W. Johnson,	do	do	do	Solicitor General,	56 25
do	5	639	do	1	J. B. Campbell, S.E.D.,	do	do	do	Sec. Ex. Department,	337 50
do	5	661	do	1	O. A. Lochrane,	do	do	do	Judge Sup'r Courts,	416 60
do	5	337	Feb.	1	J. W. Heidt,	do	do	do	Solicitor General,	56 25
do	5	665	May	1	J. W. Heidt,	do	do	do	do	56 25
do	7	678	do	1	F. D. Bailey,	do	do	do	do	56 25

CIVIL ESTABLISHMENT FOR 1863.—Continued.

May	12	604	May 1	L. H. Featherstone,	For his 2d quarter's salary as Judge Sup'r Cts.,	416 66
do	12	679	do 1	M. Kendrick,	do do Solicitor General,	56 25
do	18	315	Feb. 1	H. C. Wayne, A. Gen.	1st do Ad. & Ins. Gen. of Ga. '63,	750 00
do	20	663	May 1	W. M. Sessions,	do do Judge Sup'r Courts,	625 00
do	23	319	Feb. 1	R. F. Lyon,	do do Judge Sup'me Court,	875 00
do	23	647	May 1	R. F. Lyon,	do do do	875 00
do	25	642	do 1	Peterson Thwatt,	do do Comptroller General,	500 00
do	25	641	do 1	N. C. Barnett,	do do Secretary of State,	400 00
do	30	670	do 1	S. B. Spencer,	do do Solicitor General,	56 25
do	25	709	do 1	John T. Clarke,	For his salary as Judge of Pataula Circuit from 28th Jan. to 1st May 1863.,	429 14
do	30	660	do 1	R. H. Clarke,	For his salary as Judge of Southwestern Circuit for 2d quarter,	416 66
June	6	649	do 1	Geo. N. Lester,	For 2d quarter's salary as Rep. Supreme Court,	208 21
do	9	318	Feb. 2	J. H. Lumpkin,	do do Judge Sup'me Court,	875 00
do	9	646	May 1	J. H. Lumpkin,	do do do	875 00
do	18	643	do 1	H. C. Wayne,	do do Adj. & Ins. General	750 00
do	24	656	do 1	John J. Floyd,	do do Judge Sup'r Courts,	625 00
do	24	637	do 1	Joseph E. Floyd,	do do Governor of Georgia,	1,000 00
do	24	644	do 1	Julius L. Brown,	do do Messenger Ex. Dept.,	125 00
do	26	652	do 1	T. W. Thomas,	do do Judge Sup'r Courts,	625 00
do	26	669	do 1	Emory P. Edwards,	do do Solicitor General,	56 25
July	8	675	July 8	John Peabody,	do do do	56 25
Aug.	3	853	Aug. 1	Dawson A. Walker,	do do Judge Sup'r Courts,	625 00

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do	3	836	do	1	N. C. Barnett,	3d	do	Secretary of State,	400 00
do	3	668	May	1	W. A. Lofton,	2d	do	Solicitor General,	56 25
do	1	840	Aug.	1	T. M. Bradford,	3d	quarter's pay of State House Guard,	300 00	
Aug.	1	849	Aug.	1	Iverson L. Harris,	3d	quarter's sal'y as Judge Sup'r Courts,	625 00	
do	5	875	do	1	John T. Clarke,	do	do	625 00	
do	5	865	do	1	A. D. Hammond,	do	do	56 25	
do	6	863	do	1	W. A. Lofton,	do	do	56 25	
do	6	312	Feb.	1	John Jones, Tr.,	1st	do	400 00	
do	6	640	May	1	John Jones, Tr.,	2d	do	400 00	
do	6	835	Aug.	1	John Jones, Tr.,	3d	do	400 00	
do	6	845	do	1	W. B. Fleming,	do	do	625 00	
do	6	859	do	1	L. H. Featherstone,	do	do	625 00	
do	1	882	do	1	C. J. Jenkins,	do	do	875 00	
do	14	872	do	1	F. D. Bailey,	do	do	56 25	
do	14	666	do	1	W. W. Montgomery,	2d	do	56 25	
do	14	861	do	1	W. W. Montgomery,	3d	do	56 25	
do	14	850	do	1	A. H. Hansell,	do	do	625 00	
do	15	848	do	1	N. L. Hutchings,	do	do	625 00	
do	15	866	do	1	J. A. W. Johnson,	do	do	56 25	
do	20	857	do	1	Geo. D. Rice,	do	do	625 00	
do	20	844	do	1	G. N. Lester,	do	do	250 00	
do	27	869	do	1	John Peabody,	do	do	56 25	
do	27	832	do	1	Joseph E. Brown,	do	do	1,000 00	
do	27	839	do	1	Julius L. Brown,	do	do	125 00	
Sept.	1	351	Feb.	1	W. H. Dasher,	1st	do	56 25	

CIVIL ESTABLISHMENT FOR 1863.—*Continued.*

Sept. 1	680	May 1	W. H. Dasher,	For his 2d quarter's salary as Solicitor General,	56 25
do 1	874	Aug. 1	W. H. Dasher,	do do	56 25
do 7	864	do 1	S. B. Spencer,	do do	56 25
do 7	1016	do 1	E. P. Edwards,	do do	56 25
do 7	847	do 1	T. W. Thomas,	do do	625 00
do 10	837	do 1	Peterson Thweatt,	Judge Sup'r Courts,	500 00
do 16	841	do 1	J. H. Lumpkin,	Comp. General,	875 00
do 23	833	do 1	H. H. Waters,	Judge Sup'me Court,	337 50—39,488 43
CONTINGENT FUND FOR 1862.					
1862.	1862.				\$12,896 40
Oct. 22	751	Oct. 22	C. G. Talbird,	Balance undrawn October 20, 1862,	
do	750	do 22	J. W. Pease,	For his 3d quarter's salary as Inspector of the Georgia Penitentiary,	\$125 00
Nov. 5	3	Nov. 5	D. M. Edwards,	do Two letter books for Adjutant & Inspector General's office,	24 50
do 5	4	do 5	W. A. Batson,	do Merchandise furnished the State,	6 55
do 5	5	do 5	H. J. G. Williams,	do 20 cords of lightwood furnished at \$5.90 per cord, as per contract,	118 00
do 7	7	do 5	R. M. Orme,	do His 4th quarter's pay as Recording Clerk Executive Dep't for 1862,	300 00
do 7	9	do 5	H. H. Waters,	do Forty cords of oak and hickory wood, furnished as per contract,	160 00
do 14	21	do 10	A. W. York & Co.,	do Expenses of Executive Department at Marietta, paid by him,	143 40
				do 6,000 envelopes furnished the State,	25 25

do 17 24	do 17	J. B. Campbell,	do	Payment of contingent expenses of Executive Dep't,	100 00
Dec. 6 172	Dec. 6	Macon & Milledgeville } Telegraph Co., }	do	Telegraphic dispatches sent and received at Ex. Dep't in the month of Nov., 1862,	50 67
do 19 194	do 19	P. M. Compton, Agent,	do	Insurance on State House in So. Mut. Ins. Co., So. Ins. Co., and the Augusta Ins. Co. to Dec. 12, 1863,	453 00
do 24 200	do 24	H. H. Waters,	do	402 copies of the Public Laws for county officers, State House officers, State Road, &c.,	792 00
do 30 203	do 30	James Moran,	do	40 cords of wood for State, at \$4 per cord,	160 00
do 31 204	do 31	J. G. Park,	do	Hire of Ben, a slave, from 1st March, 1862, to 1st Jan., 1863, at rate of \$110 per year,	91 68
do 31 205	do 31	Jacob Haas, Agent,	do	Amount due Express Co. for freight for State Library,	56 75
1863.	1863.				
Jan. 2 208	Jan. 2	E. S. Candler,	do	Postage for quarter ending 31st Dec., 1862,	600 51
do 20 254	do 20	Grieve & Clark,	do	Articles furnished the Telegraphic office, and room rent,	68 37
do 22 270	do 22	J. B. Campbell, Sec'y } Ex. Dep't, }	do	Balance due Ben, a slave, in the employ of the State, for his board and Christmas work,	34 00
do 28 290	do 28	Herbert Fielder, } Aid-de-Camp, }	do	Expenses incurred as Aid-de-Camp on mission to Virginia to look after transportation of salt, as per bill of particulars rendered, embracing railroad fare, lodging and meals,	160 10

CONTINGENT FUND FOR 1862.— <i>Continued.</i>				
Jan. 30	299	Jan. 30	C. G. Talbird, For His 4th quarter's salary—as Inspector of Ga. Penitentiary, 1862,	125 00
Feb. 4	392	Feb. 4	W. R. Patrick, do Telegraphic dispatches to and from Governor and Adj't Gen. for Dec., 1862, and Jan., '63,	139 53
do	7 382	do	7 H. J. G. Williams, do His pay as Recording Clerk Exec. Dep't to 1st Feb., 1863,	337 50
do	7 385	do	7 J. D. Voltz, do Telegraphic dispatches sent by Gov. Brown from Atlanta,	14 68
do	25 418	do	25 B. P. Stubbs, Clerk, &c., do Costs due Baldwin Sup'r Court on trial of es- cape cases from the Penitentiary,	33 90
M'ch 3	430	M'ch 3	C. B. Munday, Operator, do Telegraphic dispatches to and from Governor and Adj't Gen. from 30th June to 25th Feb.,	90 35
do	30 424	do	30 Georgia Telegraph, do Subscription for one year from date,	12 00
April 1	531	April 1	B. M. Palmer, D. D., do Expenses incurred in visiting the seat of gov- ernment to participate in religious services on Fast Day,	200 00
do	6 547	do	6 E. S. Candler, do Postage for quarter ending 31st March, 1863,	823 29
do	10 561	do	10 J. D. Voltz, Manager, do Telegraphic dispatch sent by Gov. Brown from Atlanta to the President,	9 50
do	10 567	do	10 C. B. Munday, Operator, do Telegraphic dispatches to and from Governor and Adj't Gen. from 1st to 31st March,	211 32
do	11 574	do	10 M. G. McKinnie & Co., do Envelopes furnished the State as per bill,	60 00
do	16 595	do	16 R. M. Goodman, do Subscription to the Statesman to Oct. 1, 1863,	6 00
do	16 597	do	16 W. R. Bivins, Agent, do Freight on 3 boxes of books from Atlanta,	12 37

do 21 618	do 21	Guieve & Clark,	do	Two reams letter paper furnished the State,	100 00
do 29 630	do 27	W. A. Frazer,	do	do 13,000 envelopes furnished Executive Department,	198 00
do 29 635	do 27	C. G. Talbird,	do	do 1st quarter's salary as Inspector of Ga. Penitentiary in 1863,	125 00
do 29 633	do 27	J. B. Campbell, Sec'y } Ex. Dep., }	do	To pay various accounts and prevent balance from reverting to common fund in Treasury on the 1st of May,	6,958 18
					<hr/> 12,896 40

The following accounts have been paid by me out of this \$6,958 18 drawn by me, viz:
May 2 H. J. G. Williams,

do 2 2	W. A. Frazer,	do	15 M. envelopes at \$15 per M—\$3 for box,	\$337 50
do 3 J.	Haas, Agent,	do	Express freight for month of April,	228 00
do 5	Herty & Hall,	do	do Steel pens purchased in 1862,	17 00
do 14	C. B. Munday, Operator,	do	do Telegraphic dispatches to Governor and Adj't General,	11 50
do 14	R. R. Cuyler,	do	do Part expenses to Richmond,	34 02
do 15	Chronicle & Sentinel,	do	do Advertising,	20 00
do 15	Richmond Enquirer,	do	do do	28 00
do 23	Chronicle & Sentinel,	do	do Subscription,	14 00
June 1	C. B. Munday, Operator,	do	do Telegraphic dispatches for May,	20 00
do 1	Columbus Sun,	do	do Public notice to Insurance Co.'s,	46 68
do 1	J. Haas, Agent,	do	do Express freight,	3 00
				95 00

CONTINGENT FUND FOR 1862.—*Continued.*

June 5 Paid for,	For Stationery, &c., furnished Ex. Dep't,	1,00 00
do 30 E. S. Candler, P. M.,	do Postage for quarter ending 30th June,	1,299 72
July 3 C. B. Munday, Operator,	do Tel. dispatches to and from Gov. and Adj't Gen. in June,	93 91
do 14 C. G. Talbird,	do 2d quarter's salary as Inspector of Penitentiary,	125 00
do 14 Wm. R. Bivins, Agent,	do Freight on Central Railroad,	12 59
do 18 L. F. W. Andrews,	do publishing proclamation in Confederate,	20 00
July 20 A. W. York, Operator,	do Tel. dispatches to and from Gov. at Marietta,	39 22
Aug. 4 W. R. Patrick, Operator.	do Tel. dispatches to and from Gov. at Atlanta,	34 11
do 4 Sec'y Ex. Department,	do Fees on head rights,	8 50
do 5 H. J. G. Williams,	do 3d quarter's salary as Recording Clerk in Ex. Dep't,	337 50
do 5 C. B. Munday, Operator,	do Telegraph account for July,	36 34
do 12 P. M. Compton, Agent,	do Insurance of Ex. Mansion and out-houses,	95 79
do 15 A. W. York, Operator,	do Tel. dispatches from Marietta,	31 77
do 25 Geo. Ringland,	do Correcting Income Tax Returns,	100 00
do 26 L. F. W. Andrews,	do Advertising in Confederate,	42 50
Sept. 3 C. B. Munday, Operator,	do Tel. account for August,	34 19

EDUCATIONAL FUND, 1863—Continued.				Co. For Educational Fund due said county in 1862,		
Nov. 20	72	Nov. 19	Ord'y Floyd	do	do	1,995 00
do	77	do	do Glascock	do	do	359 00
do	84	do	do Hancock	do	do	866 00
do	85	do	do Haralson,	do	do	766 00
do	86	do	do Harris	do	do	1,391 00
do	87	do	do Hart	do	do	1,270 00
do	91	do	do Irwin	do	do	449 00
do	96	do	do Jones	do	do	714 00
do	101	do	do Lowndes	do	do	940 00
do	106	do	do McIntosh	do	do	360 00
do	107	do	do Meriwether	do	do	1,616 00
do	108	do	do Miller	do	do	373 00
do	115	do	do Muscogee	do	do	2,180 00
do	117	do	do Oglethorpe	do	do	1,083 00
do	118	do	do Paulding	do	do	1,714 00
do	121	do	do Pike	do	do	1,357 00
do	122	do	do Polk	do	do	1,000 00
do	123	do	do Pulaski	do	do	979 00
do	124	do	do Putnam	do	do	718 00
do	127	do	do Randolph	do	do	1,067 00
do	128	do	do Richmond	do	do	2,577 00
do	134	do	do Talbot	do	do	1,002 00
do	135	do	do Taliaferro	do	do	447 00
do	136	do	do Tattnall	do	do	827 00

do	137	Taylor	do	For Educational Fund due said county in 1862,	953 00
do	138	Telfair	do	do	494 00
do	145	Upson	do	do	1,244 00
do	147	Walton	do	do	2,606 00
do	152	Webster	do	do	713 00
do	154	Whitfield	do	do	2,340 00
do	155	Wilcox	do	do	526 00
do	156	Wilkes	do	do	881 00
do	157	Wilkinson	do	do	1,274 00
do	158	Worth	do	do	462 00
do	27	Ord'y Appling	do	do	1,026 00
Nov. 21.	45	Jus. Inf. Ct Chatham co.	do	do	3,474 00
Nov. 22	56	Ord'y Colquitt	do	do	303 00
do	62	do DeKalb	do	do	1,362 00
Nov. 25	63	do Dooley	do	do	1,470 00
do	75	do Fulton	do	do	3,118 00
Nov. 26	95	do Johnson	do	do	553 00
do	139	do Terrell	do	do	628 00
do	148	do Ware	do	do	470 00
do	79	do Greene	do	do	957 00
do	60	do Dawson	do	do	900 00
do	129	do Schley	do	do	673 00
do	44	do Charlton	do	do	379 00
do	100	do Lincoln	do	do	386 00
do	140	do Thomas	do	do	1,224 00

EDUCATIONAL FUND, 1862.—Continued.					
Nov. 26	141	Nov. 19	Ord'y	Towns	Co For Educational Fund due said county in 1862,
Dec. 4	46	do	do	Chat'ahoochee	do
Dec. 5	98	do	do	Lee	do
do	125	do	do	Quitman	do
do	93	do	do	Jasper	do
do	119	do	do	Pickens	do
do	76	do	do	Gilmer	do
Dec. 9	144	do	do	Union	do
do	49	do	do	Clarke	do
do	73	do	do	Forsyth	do
Dec. 10	153	do	do	White	do
do	82	do	do	Habersham	do
do	61	do	do	Decatur	do
do	51	do	do	Clayton	do
do	131	do	do	Spalding	do
do	39	do	do	Calhoun	do
do	105	do	do	Marion	do
do	28	do	do	Baker	do
do	32	do	do	Berrien	do
Dec. 11	126	do	do	Rabun	do
do	74	do	do	Franklin	do
do	103	do	do	Macon	do
do	31	do	do	Bartow	do
do	110	do	do	Mitchell	do
					687 00
					781 00
					514 00
					396 00
					973 00
					1,311 00
					2,547 00
					1,255 00
					1,508 00
					1,807 00
					745 00
					1,333 00
					1,960 00
					894 00
					546 00
					717 00
					1,013 00
					488 00
					888 00
					847 00
					1,460 00
					889 00
					2,655 00
					672 00

do	35	do	Bryan	do	do	do	430 00
Dec. 12	146	do	Walker	do	do	do	2,246 00
do	109	do	Milton	do	do	do	1,048 00
Dec. 13	132	do	Stewart	do	do	do	718 00
do	112	do	Montgomery	do	do	do	553 00
do	37	do	Burke	do	do	do	666 00
do	99	do	Liberty	do	do	do	667 00
do	38	do	Butts	do	do	do	870 00
do	102	do	Lumpkin	do	do	do	1,539 00
do	65	do	Early	do	do	do	593 00
do	15	do	Ord'y Morgan	do	do	do	747 00
do	16	do	Gwinnett	do	do	do	2,474 00
do	22	do	Laurens	do	do	do	896 00
do	29	do	Bulloch	do	do	do	1,132 00
do	30	do	Gordon	do	do	do	1,734 00
do	114	do	Madison	do	do	do	1,030 00
do	89	do	Henry	do	do	do	1,400 00
do	149	do	Warren	do	do	do	799 00
do	88	do	Heard	do	do	do	1,437 00
1863.							
Jany. 1	48	do	Cherokee	do	do	do	2,283 00
do	5	do	Troup	do	do	do	1,224 00
do	7	do	Dade	do	do	do	875 00
do	13	do	Catoosa	do	do	do	928 00
do	15	do	Hall	do	do	do	1,862 00

EDUCATIONAL FUND, 1862.—Continued.

Jan. 17	29	Nov. 19.	Ordy. Baldwin	Co.	For Educational Fund due said county in 1862,	
do 19	50	do	do	do	do	715 00
do 21	94	do	Clay	do	do	613 00
do 21	150	do	Jefferson	do	do	950 00
do 22	92	do	Washington	do	do	1,462 00
do 23	111	do	Jackson	do	do	1,792 00
do 27	130	do	Monroe	do	do	1,178 00
Feb. 1	114	do	Scriven	do	do	928 00
do 16	116	do	Murray	do	do	1,824 00
do 25	58	do	Newton	do	do	2,031 00
do 17	30	do	Crawford	do	do	691 00
do 17	90	do	Banks	do	do	788 00
do 10	133	do	Houston	do	do	1,036 00
do 15	64	do	Sunter	do	do	1,841 00
do 17	34	do	Dougherty	do	do	387 00
		do	Brooks	do	do	789 00
						<hr/> \$147,131 00
Balance undrawn Oct. 15, 1863,						<hr/> \$2,869 00

ACADEMY FOR THE BLIND—For the support of in 1863.		
1863.	Amount Appropriated,	\$6,000 00
April 9 560	For part of appropriation for support of pupils in 1863,	3,000 00
		<hr/> 3,000 00
DEAF AND DUMB ASYLUM—For support of pupils in 1862.		\$3,000 00
	Balance undrawn Oct. 15, 1863,	
1862.	Balance undrawn Oct. 20, 1862,	1,500 00
Dec. 4 170	For part of appropriation for support of pupils in 1862,	489 82
		<hr/> 1,010 18
LIBRARIAN—For salary of in 1862.		250 00
1862.	Balance undrawn Oct. 20, 1862,	
Oct. 31 755	For his 3d quarter's salary as State Librarian,	125 00
Dec. 30 300	do 4th do do do	125 00
	LIBRARIAN—For salary in 1863.	
1863.	Amount Appropriated,	500 00
July 14 758	For 1st and 2d quarter's salary as State Librarian,	250 00
		<hr/> 250 00
LUNATIC ASYLUM—For salary of Superintendent in 1862.		1,200 00
	Balance undrawn Oct. 20, 1862,	
1862.	For his 3d quarter's salary as Superintendent, &c.,	600 00
Nov. 5	1 Nov. 4 Dr. T. F. Green,	

July 18 774	July 18 B. P. Stubbs, Tr.,	For part of appropriation for support of pauper patients in 1863,	6,597 50	
Sep. 23 1038	Sep. 19 B. P. Stubbs, Tr.,	For part of appropriation for support of pauper patients in 1863,	8,851 55	
Sep. 29 1051	Sep. 29 B. P. Stubbs, Tr.,	For part of appropriation for support of pauper patients in 1863,	6,340 00	
Oct. 13 1066	Oct. 13 B. P. Stubbs, Tr.,	For part of appropriation for support of pauper patients in 1863,	6,525 75	45,959 67
				<hr/>
		Balance undrawn Oct. 15, 1863,	4,040 33	
		LUNATIC ASYLUM—For pay of officers, &c., in 1862.		
		Balance undrawn Oct. 20, 1863,	3,000 00	
1863.	1863.	For 4th quarter's pay of officers, &c.,	3,000 00	
Jan. 2 217	Jan. 2 B. P. Stubbs, Tr.,	LUNATIC ASYLUM—Pay of officers, &c., in 1863.		
		Amount appropriated,	12,000 00	
1863.	1863.	For 1st quarter's pay of officers, attendants, &c.,	3,000 00	
April 2 535	April 2 B. P. Stubbs, Tr.,	do do do do	3,000 00	
July 14 755	July 14 B. P. Stubbs, Tr.,	do do do do	3,000 00	
Oct. 11 1064	Oct. 12 B. P. Stubbs, Tr.,	do do do do	9,000 00	
				<hr/>
		Balance undrawn Oct. 15, 1863,	3,000 00	
		STATE MAGAZINE—For pay of Guard in 1862.		
		Balance undrawn Oct. 20, 1862,	100 00	
1863.	1863.	For 4th quarter's pay as Guard of State Magazine,	100 00	
Jan. 1 212.	Jan. 1 T. M. Bradford,	STATE MAGAZINE—For pay of Guards in 1863.		
		Amount appropriated,	400 00	
1863.	1863.			

April 1	530	April	1	T. M. Bradford,	For 1st quarter's pay as Guard of State Magazine,	100 00	
July 1	738	July	1	T. M. Bradford,	do 2d do do	100 00	
Oct. 1	1055	Oct.	1	T. M. Bradford,	do 3d do do	100 00	300 00
							<hr/>
1862.					Balance undrawn Oct. 15, 1863,	100 00	
GEORGIA MILITARY INSTITUTE—For salary of Superintendent in 1862.							
Dec. 13	189	Dec.	13	F. W. Capers, Supt.,	Balance undrawn Oct. 20, 1862,	1,000 00	
GEORGIA MILITARY INSTITUTE—For balance of salary as Supt. to 1st Aug., 1862, 1,000 00							
1862.					Amount appropriated,	2,000 00	
Dec. 30	202	Dec.	30	F. W. Capers, Supt.,	For his 1st quarter's salary as Superintendent,	500 00	
1863.							
Feb. 3	368	Feb.	3	F. W. Capers, Supt.,	do 2d do do	500 00	
May 2	682	May	2	F. W. Capers, Supt.,	do 3d do do	500 00	
Sept. 12	1027	Sept.	12	F. W. Capers Supt.,	do his salary as Supt. Ga. Mil. Institute for quarter ending 1st August,	500 00	2,000 00
GEORGIA MILITARY INSTITUTE—For pay of Visitors and Inspectors.							
1862.					Amount appropriated,	Indefinite.	
Nov. 15	23	Nov.	15	J. I. Whitaker,	For his pay as Inspector of Ga. Mil. Institute in 1862,	50 00	
Dec. 13	184	Dec.	13	David Irwin,	do his services as one of Board of Inspectors in 1862,	75 00	
Dec. 13	185	Dec.	13	A. J. Hansell,	do his services as one of Board of Inspectors in 1862,	75 00	
1863.							

Aug. 7 787	Aug. 7	M. D. Huson,	do his services as one of Board of Inspectors in 1863,	50 00	
Aug. 7 788	Aug. 7	G. P. Harrison,	do his services as one of Board of Inspectors in 1863,	50 00	300 00
1862.	1862.	GEORGIA MILITARY INSTITUTE—	For support of Cadets in 1862.		1,400 00
Dec. 13 187	Dec. 13	J. W. Baker, Tr.,	Balance undrawn Oct. 20, 1862, For 3d and 4th quarter's support of Cadets,	1,000 00	1,000 00
1863.	1863.	GEORGIA MILITARY INSTITUTE—	Balance undrawn Oct. 15, 1863, For support of Cadets in 1863.		400 00
July 14 756	July 14	J. W. Baker, Tr.,	Amount appropriated, For 1st and 2d quarter's support of Cadets of Ga. Military Institute,	2,000 00	1,000 00
1863.	1863.	GEORGIA MILITARY INSTITUTE—	Balance undrawn Oct. 15, 1863, For repair of Dormitories and to purchase Lot.		1,000 00
Jan. 22 269	Jan. 22	John W. Baker, Tr.,	Amount appropriated, For purchase of land adjoining Ga. Mil. Inst. and for repairs of dormitories,	3,000 00	3,000 00
1863.	1863.	MILITARY STOREKEEPER AT MILLEDGEVILLE—	To pay salary of in 1862.		125 00
Jan. 1 213	Jan. 1	T. M. Bradford,	Balance undrawn Oct. 20, 1862, For his 4th quarter's salary as Military Store-keeper,	125 00	
1863.	1863.	MILITARY STOREKEEPER AT MILLEDGEVILLE—	Salary of in 1863. Amount appropriated,		600 00

April 1 529	April 1 T. M. Bradford,	For his 1st quarter's salary as Military Store-keeper at Milledgeville,	150 00	
July 1 737	July 1 T. M. Bradford,	do his 2d quarter's salary as Military Store-keeper at Milledgeville,	150 00	
Oct. 1 1054	Oct. 1 T. M. Bradford,	do his 3d quarter's salary as Military Store-keeper at Milledgeville,	150 00	450 00
				<hr/>
		Balance undrawn Oct. 15, 1863,		150 00
1862.	1862.	CHAPLAIN OF PENITENTIARY—For salary of in 1862.		
Dec. 30 303	Dec. 30 Rev. C. W. Lane,	Balance undrawn Oct. 20, 1860,		37 50
		For his 4th quarter's salary as Chaplain,	37 50	
1863.	1863.	CHAPLAIN OF PENITENTIARY—For salary of in 1863.		
July 16 764	July 16 F. L. Brantly,	Amount appropriated,		150 00
		For salary as Chaplain of Penitentiary from 1st Jan. to 1st May,	50 00	50 00
				<hr/>
		Amount undrawn Oct. 15, 1863,		100 00
		PUBLIC DEBT.		
1863.	1863.	For Bonds and coupons of State Bonds redeemed to date,	303,359 50	
Sept. 7 1015	Sept. 7 John Jones, Tr.,	CONFEDERATE WAR TAX.		
		Balance undrawn Oct. 20, 1862,		16,046 85
1863.	1863.	For balance due Confederate States Government for War Tax, 1861,		16,046 85
Feb. 17 408	Feb. 17 John Jones, Tr.,			

		\$5,000,000 MILITARY APPROPRIATION.				\$2,918,995 75	
1862	1862						
Oct., 31	754	Oct. 31	L. H. Briscoe,	Balance unexpended October 20, 1862,			
				For his services in Adj. & Ins. Gen's. office			
Nov. 7	6	Nov. 7	Jackson Cagle,	from 20th July to 20th Oct 1862,	250 00		
				services in Adj. Gen's. office to 16th			
do	8	11	do	Oct. 1862,	50 00		
				balance due for services in Adj. Gen's			
do	8	13	do	office to 6th Nov. 1862,	41 50		
do	10	15	do	Paying off Bridge Guard,	12,000 00		
				services and traveling expenses as			
				Aid-deCamp from 23d June to			
do	13	18	do	10th Nov. 1862,	548 50		
				pay of Division and Brigade Inspec-			
				tors, and for drummers and fifers			
do	15	22	do	for 11th Div. G. M. 1862,	125 00		
				his salary as Commissary Gen. of Ga.			
do	18	25	do	for quarter ending Nov. 2, 1862,	636 00		
				services in Adj. Gen's. office for quar-			
do	19	159	do	ter ending 31st Oct. 1862,	250 00		
				am't advanced by him in London to			
				the State's agent for the purchase			
				of arms in 1861,			
do	19	160	do	For services in Adj. Gen's. office to 16th Nov. 1862,	13,464 00		
do	22	163	do	do Military accoutrements furnished the	50 00		
				State by Penitentiary,			
							5,000 00

\$5,000,000 MILITARY APPROPRIATION.—Continued.					
Nov. 29	166	Nov. 29	J. M. Cooper & Co.,	For Stationery, &c., furnished Paymaster of the Georgia army,	35 87
Dec. 2	169	Dec. 2	Col. R. R. Rowland,	do traveling expenses while in actual service as Aid-de-Camp,	122 70
do 6	173	do 6	M. C. Fulton,	do services and traveling expenses as Aid-de-Camp to the Governor,	252 00
do 11	176	do 10	Ira R. Foster, Q. M. G.,	do salary as Q. M. General for quarter ending 18th Nov. ult.,	636 00
do 16	191	do 13	John Jones,	do extra services in numbering and signing 227,314 coupons on War Tax and Bank Loan Bonds at 14 cents per coupon,	2,841 72
do 16	192	do 13	T. J. Bloodworth,	do eight months services numbering and signing Treasury Notes, at \$100 per month,	800 00
do 16	206	do 16	T. E. Dickerson,	do 25 day's services drilling and inspecting 1st Division G. M., and for making out Report,	120 00
1863	1863				
Jan. 1	209	Jan. 1	J. I. Whitaker, C. Gen.	do purchasing supplies for the two Regiments now being organized,	200,000 00
do 6	227	do 1	A. S. Rutherford,	do 4 month's services in registering, numbering and trimming Ga. Treas'y Notes in Comp Gen's office,	400 00

do	15	232	do	15	J. A. Green, P. K.,	do	balance due Penitentiary on bill of 1st Oct. for military accoutrements furnished the State,	5,679 20
do	26	278	do	26	Hon. James Jackson,	do	balance due him for three trips to New Orleans and services rendered in procuring paper for, and having Treasury Notes engraved in 1862,	1,263 76
Feb.	2	308	Feb.	2	Central Railroad,	do	freight on fifty boxes of Powder from Augusta,	55 50
to	5	373	do	5	L. H. McIntosh, C. Ord.	do	defraying expenses of the Ordnance Department,	6,000 00
to	5	375	do	5	Joseph L. Alden,	do	services as Clerk in the Treas. Dept. to stamp and to enable the Treasurer to sign Treasury Notes, from 1st of May to 1st Nov. 1862,	600 00
do	11	399	do	16	J. M. Cooper & Co.,	do	articles furnished Adj. Gen's. office in 1861,	20 00
Mar.	16	457	Mar	16	B B deGraffenreid, Clk.	do	pay of accounts for publishing General Orders, &c., from Adj. and Ins. Gen's. office,	200 00
do	16	437	do	7	L. H. McIntosh, C. O.,	do	defraying expenses of Ordnance Dept.	12,000 00
do	16	461	do	16	Ira R. Foster, Q. M. G.	do	“ “ Q. M.'s Dept.	75,000 00
do	25	506	do	25	Ira R. Foster,	do	“ “ “	23,660 00

MILITARY APPROPRIATION FOR 1863—\$5,000,000.—Continued.

Apr. 16	598	Apr. 16	Ira R. Foster, Q. M. G.	For defraying expenses of Q. M's Dept.,	100,000 00
do 24	623	do 24	Ira R. Foster,	do " "	2,000,000 00—2,462,101 75
					<hr/>
Balance undrawn Oct. 15, 1863,					456,894 00

MILITARY APPROPRIATION FOR 1863—\$1,000,000.

Amount appropriated,

1,000,000 00

May 1	681	May 1	H. Fielder, A. D. C.,	For services rendered, and expenses, as Aid-	
				de-Camp to the Governor up to	
				date,	860 00
do 5	689	do 5	B. B. deGraffenreid,	To pay accounts for advertising orders from	
				Adj. Gen's. office,	32 25
do 21	705	do 21	J. I. Whitaker,	For defraying expenses of the Commissary's	
				Dept. for State troops,	100,000 00
do 27	710	do 27	H. Fielder, A. D. C.,	To pay expenses of visiting Virginia to pro-	
				quire information for making reg-	
				istry of Georgia troops,	300 00
June 9	718	June 8	Grieve & Clarke,	For one hundred ounces of Quinine for use	
				of State troops,	2,500 00
do 15	724	do 15	B. B. deGraffenreid,	To pay accounts for advertising for Adj. Gen's.	
				office,	300 00
do 15	726	do 15	L. H. McIntosh,	For defraying expenses of the Ordnance Dept.	8,000 00
do 18	732	do 15	I. R. Foster, Q. M. G.,	For paying off State troops,	50,000 00

July 3	741	July 3	H. C. Wayne, A. Gen.,	For expenses incurred traveling to Cartersville, Kingston and Rome, and inspecting defenses at Rome, and the two Regiments at Kingston and Cartersville,	59 25
do 10	748	do 3	J. I. Whitaker, C. Gen.,	To defraying expenses of Commissary's Department,	25,000 00
do 29	810	do 3	I. R. Foster, Q. M. G.,	For paying State troops,	50,000 00
do 31	827	do 3	L. H. McIntosh,	For defraying expenses of Ordnance Dept.,	8,000 00
Aug. 22	974	Aug. 22	H. C. Wayne, A. Gen.	For expenses incurred in fortifying bridges on State Road, and in commanding the State Line between June 26 and Aug. 10, 1863,	47 90
Sept. 11	1021	Sept. 11	L. H. McIntosh, C. O.	For defraying expenses of the Ordnance Department,	8,000 00
do 12	1028	do 12	H. Fielder, A. D. C.,	For traveling expenses on public business by order of the Governor,	72 00
do 23	1039	do 21	B. B. deGraffenreid,	To pay for advertising orders, &c., for Adj. Gen's. office,	300 00
Oct. 2	1058	Oct. 2	B. B. deGraffenreid,	To pay for advertising orders, &c., issued from Adj. Gen's. office,	500 00
do 13	1065	do 13	I. R. Foster, Q. M. G.	For payment of State troops in August and September,	65,000 00—318,971 40
Balance undrawn Oct. 15, 1863,					681,028 60

OVERPAYMENTS IN 1863.

1862	1862		For overp'm'ts as T. Col'r of Stewart	Co. in 1862,	
Dec. 11	179	Dec. 11	Asbury Cowles,	do	120 50
do 11	186	do 13	J. G. Thompson,	do	27 27
do 16	190	do 16	Wm. Griffin,	do	488 67
1863	1863				
Jan. 1	216	Jan. 1	J. Pentecost,	do	2,049 35
do 1	218	do 1	B. N. Campbell,	do	422 32
do 5	224	do 1	C. Mobley,	do	694 23
do 15	225	do 1	F. T. Holton,	do	34 99
do 14	231	do 1	T. Pittman,	do	2,472 00
do 19	235	do 17	G. M. T. Wilson,	do	137 66
do 19	237	do 17	H. D. Holt,	do	33 34
do 19	241	do 19	W. H. Worsham,	do	83 22
do 19	245	do 19	S. M. Shell,	do	1 45
do 19	238	do 17	Mrs. C. Wellborn,	do	6 30
do 21	266	do 21	David Sapp,	do	225 10
do 24	276	do 24	Joab Brooks,	do	477 43
do 26	283	do 26	J. T. Brannan,	do	47 62
Feb. 9	356	Feb. 9	Asa Reeks, T. C.,	do	16 35
do 9	387	do 9	N. Brown,	do	183 41
do 9	388	do 9	Darlin Creed,	do	8 18
do 9	394	do 9	J. H. Pittman,	do	177 82
do 20	413	do 20	W. F. B. Ramsay,	do	100 20
Mar. 2	428	Mar. 2	G. C. Edwards,	do	221 63

Mar. 17	467	Mar. 17	Jesse Floyd,	For overp'm'tsas T. Col'r of Dougherty do	'60 & '61	276 93
do 17	468	do 17	Hiram Mathis,	do do Forsyth do	1862,	161 61
do 19	477	do 19	J. W. Josey,	do do Webster do	1862,	26 55
do 19	478	do 19	Thos. Dennard,	do do Webster do	1861,	90 08
do 20	489	do 20	W. O. Edmondson,	do do Chattooga, do	1862,	56 79
do 20	490	do 20	L. S. Young,	do do Coweta, do	1862,	95 74
do 20	491	do 20	Hiram Awtry,	do do Morgan, do	1862,	43 00
do 20	493	do 20	D. M. Young,	do do Campbell do	1862,	85 85
do 28	519	do 28	Geo. Alderman,	do do Brooks do	1862,	43 21
do 28	523	do 28	J. P. Parker,	do do Lumpkin do	1862,	71 83
April 1	527	April 1	J. S. Carter,	do do Echols do	1862,	3 06
do 8	552	do 8	J. F. Parker,	do do Crawford do	'62 & '62,	16 25
do 8	559	do 8	Hugh Carmichael,	do do Sumter do	1862,	316 90
do 9	558	do 9	N. Parramore,	do do of tax in Harris Co. in	1862,	4 62
do 10	565	do 10	John Low,	do do of tax in Chatham Co. in	1862,	27 75
do 11	573	do 11	B. Isler,	do do as T. Col'r of Calhoun Co., in	1862,	22 44
do 11	575	do 11	J. N. Lang,	do do Camden do	1862,	264 58
do 11	570	do 11	G. T. Norman,	do do Newton do	1862,	36 35
do 11	581	do 11	A. N. Kendrick,	do do Chattooga do	1861,	11 16
do 13	582	do 13	Mrs. Elizabeth Patterson	do do of taxes in Harris Co., in	1862,	13 32
do 16	590	do 16	R. Hancock,	do do of taxes in Madison Co., in	1862,	6 30
do 16	594	do 16	Noah Cornutt,	do do as T. Col'or of Floyd Co. in	1862,	162 93
do 17	566	do 10	Wm. Russell,	do do of taxes in Coweta Co. in	1862,	11 05
do 25	625	do 24	C. W. Boatright,	do do as T. Col'r of Fayette Co. in	1862,	41 65

OVERPAYMENTS IN 1863.—Continued.

May 9	692	May 9	J. W. Hardage,	do	as Tax Col. of Marion Co., in 1862,	19 21
do 9	693	do 9	White Laud,	do	do Worth do 1862,	17 29
do 16	699	do 16	H. D. Holt,	do	do Schley do 1862,	39 93
do 16	698	do 16	G. J. Kollock,	do	of taxes in Chatham do 1862,	34 22
do 20	701	do 20	Wm. Chamber's,	do	do Walker do 1862,	9 45
June 15	725	June 15	U. H. Duncan,	do	as T. Col'or of Murry do 1862,	59 40
July 23	787	July 23	D. W. Harrison,	do	do Wash'ton do 1862,	79 68
do 28	805	do 28	Sarah J. Hackett,	do	am't refunded her for tax improperly	
Aug. 6	882	do 6	Ed. Perry,	do	paid in Habersham County,	11 16
				do	as T. C. of Laurens Co.,	32 05
do 13	939	do 13	J. D. Grace,	do	do Talbot Co.,	49 29
do 20	968	do 20	J. T. Brannan,	do	do Wilkinson Co., '61 & '62,	109 23
Sept. 12	1023	Sept 12	A. T. Ingalls,	do	do Houston Co. in 1862,	158 52
do 29	1050	do 29	Bolling Green,	do	do Pike do 1862,	247 65
						\$11,306 75

PRINTING FUND FOR 1862.

Indefinite.

1862.	1862,	Amount Appropriated,	
Oct. 24	753	Oct. 24	Boughton, Nisbet & Barnes, }
			For advertising and job-work done for the Execu-
			tive, the Adj. Gen's office, and other De-
			partments of the Government, from Oct.
			1861, to October 24, 1862, as per account
			filed,
			\$1,347 70
Nov. 10	16	Nov. 10	Marietta Advocate,
			do Advertising order No. 10 from Adjutant Gen-
			eral's office,
			9 00

do 11 17	do 11	E. D. Brown, Librarian,	do Payment of contractors for the distribution of the Laws and Journals of 1861,	1,611 50
do 14 8	do 7	Georgia Telegraph,	do Advertising to Sept. 9, 1862, and subscription to 1st Feb. 1863,	79 50
do 15 10	do 7	Atlanta Intelligencer,	do Advertising and printing done for State, as per bill filed,	181 50
Dec. 11 171	Dec. 3	Adair & Smith,	do Subscription to Southern Confederacy to 12th Nov. 1863,	7 00
1863.	1863.			
Jan. 13 230	Jan. 13	R. M. Orme & Son,	do Advertising and printing done for Ex. Dept. and Adj't. General's office, from 2d March, 1862, to 6th Jan. 1863,	117 95
Feb. 6 376	Feb. 6	Columbus Enquirer,	do Advertising General Orders, Proclamations, &c., to Jan. 12, 1863,	134 00
do 14 402	do 14	Rome Southerner,	do Advertising General Orders, Proclamations, &c., to Jan. 12, 1863,	27 50
Feb. 20 380	Feb. 6	J. B. Campbell,	do Advertising General and Special Orders of Adj't. Gen. in Columbus Times, and Sun, Chronicle & Sentinel, Thomasville Times, Countryman, Rome Courier, Confederate States, and Southern Presbyterian, as per bills filed,	127 98
Mch. 2 425	Mch. 2	Richmond Enquirer,	do Publishing Governor's proclamation relative to deserters,	12 00

PRINTING FUND FOR 1862.—Continued.

Mar 6 447	Mar 6	Southern Banner,	For Publishing General and Special Orders and proclamations, to March 4th, 1863,	66 00	
do 13 454	do 13	James A. Welch,	do Publishing Proclamation, General Orders, &c. in Banner & Sentinel, as per bill filed	82 00	
Apl. 27 629	Apl. 27	Savannah Republican,	do Advertising Governor's Proclamation, Adj. & Ins. Gen's Orders, and orders of Major Gen. Jackson, Brig. Gens. Harrison, Walker, &c., from 11th Feb. 1861, to 26th Feb. 1863, as per bill filed,	255 51	
do 27 631	do 27	Atlanta Intelligencer.	do Advertising and printing for State, as per bill filed,	310 00—\$4,319 14	
PRINTING FUND FOR 1863.					
1863.	1863.	Amount Appropriated,			Indefinite.
Jan. 23 272	Jan. 23	W. H. Hunt, Compiler,	For advance to him as Compiler of Laws of 1862,	200 00	
Mch. 17 466	Mch 17	M. G. McKinnie & Co.	do Paper to print tax digests on,	1,046 00	
Apl. 13 582	Apl. 13	David Irwin,	do Amount appropriated for superintending publication of Code, and making index for same,	3,000 00	
Apl. 18 613	Apl. 18	W. H. Hunt,	For advance to him as Compiler of Laws of 1862,	200 00	
May 2 683	May 2	Burke, Boykin & Co.,	do Ruling paper for tax books and freight on same	49 55	
June 12 722	June 12	W. H. Hunt,	do In full of balance due him as Compiler of Laws and Resolutions passed at Session of Legislature in 1862,	100 00	

do	18	730	do	17	David Irwin,	To defray expenses of completing copies of the Code of Georgia,	500 00
do	18	731	do	17	W. H. Hunt,	For services as Compiler of the Laws passed by the called session in 1863,	500 00
Sept.	4	1006	Sept.	4	Boughton, Nisbet & Barnes, State Printers, }	do Job-work, and for printing and binding Laws and Journals for 1862, and extra session of 1863,	12,504 00
do	11	1022	do	11	Boughton, Nisbet & Barnes, State Printers, }	do Advertising and job-work to Aug. 26, 1863, 2,484 75—20,584 30	
					PRINTING FUND—Special—for 1862.		
1862.			1862.			Balance undrawn Oct. 20, 1862,	990 00
Nov. 13	18	Nov. 13	J. A. Clarke, Maj. Gen.	To pay for advertising orders to officers of the 11th Division, G. M.,		39 00	
do	22	164	do	22	Maj. Gen. G. S. Black,	do Amount paid for advertising orders for 12th Division, G. M.,	5 00
Dec. 11	181	Dec. 11	Gen. S. J. Stafford, }				
			Brig. Gen. 1st Brig. 13th Div. }	do Advertising militia orders,		30 50	
do	31	207	do	31	L. Holcombe, Maj. Gn.	do Publishing military orders in Marietta Advocate,	12 00
							86 50
						Balance undrawn Oct. 15, 1863,	\$903 50

SMALL POX FUND.				Indefinite.
		Amount appropriated,		
1863.	1863.	To pay expenses incurred on account of Small Pox,		576 00
Jan. 3	222 Jan. 3	Infr C't of Clayton Co., do	do	1,522 00
Jan. 22	271 Jan. 22	do Decatur do	do	3,162 00
Jan. 28	294 Jan. 28	do Harris do	do	
Feb. 4	371 Feb. 4	Dr. James R. Smith, For services as Physician attending Small Pox cases in Washington county—the bill to be audited and fully settled, if more is due when Legislature fixes rule to pay,		500 00
Feb. 16	404 Feb. 16	Infr C't of Mitchell Co. For expenses incurred on account of Small Pox,		1,443 60
Feb. 26	423 Feb. 26	do Pike do	do	315 36
Mar. 10	440 Mar. 10	do Houston do	do	1,315 50
Mar. 24	502 Mar. 24	do Butts do	do	2,504 24
Ap'l 4	544 Ap'l 4	C. Council of Columbus, do	do	763 80
Ap'l 8	557 Ap'l 8	Infr C't of Miller Co. do	do	1,665 10
Ap'l 10	568 Ap'l 10	do Heard do For pay of Elizabeth Cox for nursing, and J. H. Vickers for guard,		103 00
Ap'l 18	909 Ap'l 18	do Dougherty do Expenses incurred on account of Small Pox,		505 10
Ap'l 18	610 Ap'l 18	do Walton do	do	1,636 25
Ap'l 23	621 Ap'l 23	A. P. Brownville, do Attention to Small Pox cases in Forsyth Co.,		100 00
Ap'l 24	624 Ap'l 24	Infr C't of Gordon do Expenses incurred on account of Small Pox in Gordon county,		1,204 35
May 5	690 May 5	J. M. Jackson, do Amount allowed by Jury in Whitfield Co. to P'fis Att'y, } various claimants for services rendered in Small Pox cases,		2,404 10

May 7	691	May 7	T. E. King,	do	Amount paid by Town Council of Reswell on account of Small Pox,	315 50
May 15	696	May 15	Inf'r C't of Polk Co.,	do	Expenses incurred on account of Small Pox—account being audited before passage of act of 1863,	504 00
May 18	700	May 18	Felix L. Jarratt, M. D.,	do	Amount allowed him by Jury for attending to Small Pox cases in Mitchell county,	1,600 00
May 30	712	May 30	Inf'r C't of Forsyth Co.,	do	Balance of account for expenses incurred on account of Small Pox in Forsyth county,	45 00
June 3	713	June 3	H. M. Jeter, M. D.,	do	Amount allowed by special jury of Muscogee county to H. M. Jeter, M. D., for medical services in Small Pox cases in Muscogee Co.,	610 00
June 10	721	June 10	J. M. Rendleman and H. L. W. Allison, Ag'ts for Dade county,	do	Expenses on account of Small Pox in Dade county, as per verdicts of Grand Jury,	515 00
June 12	721	June 12	D. A. Vason,	do	Amount allowed by Jury for use of house and lot for Small Pox cases in Dougherty Co.,	500 00
June 17	727	June 16	Joseph A. Davis,	do	Amount allowed by Jury for medical services, &c., in Dougherty county,	2,764 60
June 17	728	June 17	John M. Brack,	do	Amount allowed by Jury as guard of Small Pox cases in Dougherty county,	110 00
Aug. 20	965	Aug. 19	Thomas W. Terrell,	do	Amount allowed by Jury in Thomas county for attendance on 68 cases of Small Pox,	2,500 00
Aug. 20	967	Aug. 20	N. W. Wheat, Att'y,	do	Amount allowed by Jury in Campbell co. to Dr Gilbert for attention to Small Pox cases,	2,794 70

SMALL POX FUND.—*Continued.*

Sep. 4 1001 Sep.	4 O. C. Parker, M. D.,	For amount allowed by Jury in Monroe county for services in Small Pox cases,	1,164 00
Sep. 4 1002 Sep.	4 J. N. Toney,	do Services rendered in Small Pox cases in Monroe county—allowed by jury,	130 00
Sep. 4 1003 Sep.	4 W. B. Banks,	do Services as guard, and provisions furnished hospital in Monroe Co.—allowed by jury,	490 00
Sep. 4 1004 Sep.	4 Nancy Thomas,	do 64 days' services as nurse in Small Pox hospital in Monroe Co.—allowed by jury,	64 00
Sep. 4 1005 Sep.	4 Wm. A. Wilson,	do Houses, &c., used as Small Pox hospital in Monroe Co.—allowed by jury,	425 00
Sep. 4 988 Sep.	3 A. DeLapeire,	do Services in Small Pox cases in Jackson county—allowed by jury,	656 00
Sep. 8 1017 Sep.	8 Inf'r C't of Clarke Co.,	do Amount allowed by jury in Clarke county for expenses incurred on account of Small Pox —not including physician's bill,	3,827 00
Sep. 23 1036 Sep.	18 Aug. H. Randle,	do Medical services rendered in Small Pox cases in Taliaferro county, as per verdict of Grand Jury,	550 00
Sep. 23 1037 Sep.	19 J. R. Smith,	do Services rendered in Small Pox cases in Washington Co., as per verdict of special jury,	4,600 00
Sep. 28 1045 Sep.	28 Dr. H. M. Jeter,	do Amount allowed by jury in Marion Co., for his medical services in Small Pox cases, and for services of M. Hicks, B. Reynolds, and J. McGowen, employed as nurses,	2,480 00

Sep. 28	1047	Sep.	28	Inf'r C't of Morgan Co., do	Amount allowed by jury for expenses on account of Small Pox,	517 20
Sep. 28	1048	Sep.	28	N. G. Foster, do	Amount allowed by jury of Morgan Co. for use of houses for Small Pox cases,	200 00
Sep. 30	1052	Sep.	30	Wm. B. Smith, Att'y, do	Amount allowed by juries in Heard and Coweta counties to Dr. M. C. Smith for medical services, and to various persons for guarding Small Pox cases,	2,482 25
Oct. 1	1053	Oct.	1	Dr. E. M. Newnan, do	Amount allowed by jury in Twiggs county for attendance upon Small Pox cases,	8,400 00
Oct. 2	1075	Oct.	2	Vason, Davis & Co., } Attorneys, }	Amount allowed by jury in Lee county to Dr. W. A. Love for services as Physician and Superintendent of Small Pox Hospital,	1,700 20
Oct. 3	1059	Oct.	3	Nathaniel Gray, do	Amount allowed by jury in Polk county for services as guard of Small Pox Hospital,	279 50—59,826 35

\$2,500,000 00

INDIGENT SOLDIERS' FAMILIES.—For support of.

1863.	1863.				Amount appropriated,	
Jan. 6	226	Jan.	6	Jus Inf Ct Bartow, Co.	For am't adv'ced for sup't families indig't soldiers	4,000 00
do 6	228	do 8	do	Appling,	do	1,000 00
do 16	233	do 16	do	Pike,	do	3,000 00
do 17	239	do 17	do	Gwinnett,	do	4,000 00
do 19	234	do 17	do	Murray,	do	3,000 00
do 19	243	do 19	do	Gordon,	do	3,000 00
do 19	244	do 19	do	Greene,	do	4,000 00
do 19	246	do 19	do	Elbert,	do	3,000 00

INDIGENT SOLDIERS' FAMILIES.—For support of.— <i>Continued.</i>				For am't adv'ced for sup't families indig't soldiers	
Jan. 19	247	Jan. 19	Jus	Inf Ct Cobb,	4,000 00
do 19	248	do 19	do	Forsyth,	do 3,000 00
do 19	249	do 19	do	Dade,	do 3,000 00
do 19	250	do 19	do	Whitfield,	do 4,000 00
do 19	251	do 19	do	Hall,	do 2,000 00
do 20	254	do 20	do	Washington,	do 3,000 00
do 20	255	do 20	do	DeKalb,	do 3,000 00
do 20	256	do 20	do	Polk,	do 3,000 00
do 20	257	do 20	do	Baker,	do 2,000 00
do 21	258	do 21	do	Colquitt,	do 250 00
do 21	260	do 21	do	Habersham,	do 3,000 00
do 21	259	do 21	do	Franklin,	do 1,000 00
do 21	262	do 21	do	Upson,	do 3,000 00
do 21	263	do 21	do	Madison,	do 3,000 00
do 21	265	do 21	do	Decatur,	do 4,000 00
do 22	267	do 21	do	Chattooga,	do 3,000 00
do 22	268	do 21	do	Clayton,	do 2,000 00
do 24	273	do 24	do	Glascok,	do 800 00
do 24	274	do 24	do	Miller,	do 3,000 00
do 24	275	do 24	do	Union,	do 4,000 00
do 26	279	do 26	do	Lumpkin,	do 4,000 00
do 26	280	do 26	do	Wilcox,	do 3,000 00
do 26	284	do 26	do	Taylor,	do 3,000 00
do 26	285	do 26	do	Tattnall,	do 2,000 00

INDIGENT SOLDIERS' FAMILIES.—For support of.—Continued.									
Feb.	3	364	Feb.	3	Jus	Inf Ct Forsyth,	For am't adv'ced for sup't families indig't soldiers	2,000 00	3,000 00
do	3	365	do	3	do	Milton,	do	do	do
do	3	366	do	3	do	Hart,	do	do	do
do	3	367	do	3	do	Worth,	do	do	do
do	4	371	do	3	do	Bryan,	do	do	do
do	5	374	do	3	do	Emanuel,	do	do	do
do	6	377	do	3	do	Gilmer,	do	do	do
do	6	381	do	3	do	Irwin,	do	do	do
do	7	383	do	3	do	Crawford,	do	do	do
do	7	384	do	3	do	Bullock,	do	do	do
do	11	391	do	11	do	Charlton,	do	do	do
do	11	392	do	11	do	White,	do	do	do
do	11	396	do	11	do	Telfair,	do	do	do
do	11	395	do	11	do	Stewart,	do	do	do
do	13	400	do	12	do	Fayette,	do	do	do
do	16	403	do	16	do	Mitchell,	do	do	do
do	17	406	do	17	do	Laurens,	do	do	do
do	17	405	do	17	do	Pickens,	do	do	do
do	17	407	do	17	do	Muscogee,	do	do	do
do	18	410	do	17	do	Paulding,	do	do	do
do	18	411	do	17	do	Jackson,	do	do	do
do	18	412	do	20	do	Burke,	do	do	do
do	18	414	do	20	do	Baldwin,	do	do	do
do	24	420	do	24	do	Dawson,	do	do	do
							for Cards,	266 00	156 00
							do		
							for sup't families indig't soldiers	5,000 00	

do	24	419	do	24	do	Echols,	do	do	do	2,500 00
do	25	421	do	25	do	Bartow,	do	do	do	314 00
do	25	417	do	24	do	Jasper,	do	do	do	3,000 00
do	26	422	do	26	do	Randolph,	do	do	do	5,900 00
do	27	424	do	27	do	Walker,	do	do	do	5,000 00
Mar.	2	426	Mar.	2	do	Banks,	do	for Cards,	do	97 00
do	2	427	do	2	do	Bryan,	do	do	do	73 00
do	2	429	do	2	do	Appling,	do	do	do	85 00
do	5	432	do	5	do	Butts,	do	for sup't families ind'gt soldiers	do	6,924 50
do	5	433	do	5	do	Murray,	do	do	do	10,359 00
do	5	434	do	5	do	Berrien,	do	do	do	8,574 00
do	6	435	do	6	do	Seriven,	do	do	do	7,355 50
do	6	436	do	6	do	Lowndes,	do	do	do	3,508 50
do	10	439	do	10	do	Houston,	do	do	do	10,966 50
do	11	442	do	11	do	Newton,	do	do	do	8,975 00
do	11	443	do	11	do	Cobb,	do	do	do	21,900 50
do	11	444	do	11	do	Laurens,	do	do	do	7,575 50
do	11	446	do	11	do	Brooks,	do	for Cards,	do	121 00
do	12	448	do	12	do	Bibb,	do	for sup't families ind'gt soldiers	do	17,631 00
do	12	449	do	12	do	Bibb,	do	for Cards,	do	290 00
do	12	450	do	12	do	Coweta,	do	for sup't families ind'gt soldiers	do	17,817 00
do	12	451	do	12	do	Carroll,	do	do	do	27,386 50
do	13	452	do	13	do	Clay,	do	do	do	5,884 50
do	13	453	do	13	do	Warren,	do	do	do	7,385 00
do	13	455	do	13	do	Dougherty,	do	do	do	4,056 50

INDIGENT SOLDIERS' FAMILIES.—For support of.—Continued.

Mar. 13	456	Mar 13	Jus	Inf	Ct Baker,	For am't adv'ced for Cards,	For sup't families ind'gt soldiers	85 00
do 14	458	do 14	do	do	Bartow,	do	do	22,017 50
do 14	460	do 14	do	do	Forsyth,	do	do	15,759 00
do 16	462	do 16	do	do	Oglethorpe,	do	do	2,027 00
do 16	463	do 16	do	do	Thomas,	do	do	11,947 00
do 16	464	do 16	do	do	Walker,	do	do	15,818 50
do 17	465	do 17	do	do	Clayton,	do	do	4,761 00
do 17	470	do 17	do	do	Cherokee,	do	do	25,496 50
do 17	471	do 17	do	do	Columbia,	do	do	2,572 00
do 18	472	do 18	do	do	Baldwin,	do	do	6,218 50
do 19	474	do 19	do	do	Schley,	do	do	4,263 50
do 19	473	do 19	do	do	Appling,	do	do	5,735 50
do 19	476	do 19	do	do	Chatham,	do	do	8,291 50
do 19	479	do 19	do	do	Campbell,	do	do	12,677 00
do 19	480	do 19	do	do	Crawford,	do	do	2,311 00
do 19	475	do 19	do	do	Fulton,	do	do	21,784 00
do 19	481	do 19	do	do	Chattahoochee,	do	do	6,315 00
do 19	482	do 19	do	do	Webster,	do	do	4,621 00
do 20	484	do 20	do	do	Hancock,	do	do	5,215 50
do 20	485	do 20	do	do	Chattooga,	do	do	8,382 50
do 20	486	do 20	do	do	Clarke,	do	do	9,762 50
do 20	487	do 20	do	do	Jefferson,	do	do	7,474 50
do 20	488	do 20	do	do	Macon,	do	do	3,256 00
do 20	492	do 20	do	do	Decatur,	do	do	6,387 00

do	21	494	do	21	do	Dawson,	do	do	do	6,189 50
do	23	596	do	23	do	Gordon,	do	do	do	14,534 50
do	23	499	do	23	do	Madison,	do	do	do	5,499 50
do	23	497	do	23	do	Rabun,	do	do	do	6,330 00
do	23	498	do	23	do	Banks,	do	do	do	4,589 50
do	23	500	do	23	do	Pierce,	do	do	do	3,636 00
do	24	501	do	24	do	Fannin,	do	do	do	7,764 50
do	25	503	do	25	do	Muscogee,	do	do	do	11,895 50
do	25	504	do	25	do	Hall,	do	do	do	15,311 50
do	25	505	do	25	do	Richmond,	do	do	do	14,161 00
do	25	507	do	25	do	Lee,	do	do	do	4,027 00
do	25	508	do	25	do	Morgan,	do	do	do	3,328 50
do	25	509	do	25	do	Wayne,	do	do	do	7,311 00
do	26	510	do	26	do	Burke,	do	do	do	7,401 50
do	26	511	do	26	do	Gwinnett,	do	do	do	10,000 00
do	26	512	do	26	do	Clinch,	do	do	do	7,340 50
do	26	513	do	26	do	Colquitt,	do	do	do	2,989 00
do	28	515	do	28	do	Meriwether,	do	do	do	13,121 00
do	28	518	do	28	do	Gilmer,	do	do	do	16,413 00
do	28	520	do	28	do	Harris,	do	do	do	4,915 50
do	28	514	do	27	do	Floyd,	do	do	do	25,157 50
do	28	516	do	28	do	Jones,	do	do	do	4,636 00
do	28	522	do	28	do	Elbert,	do	do	do	6,346 50
do	28	521	do	28	do	Pickens,	do	do	do	10,513 50
do	28	517	do	28	do	Polk,	do	do	do	7,639 50

INDIGENT SOLDIERS' FAMILIES—For support of.--Continued.

Apr 11	571	Apr 11	Jus.	Inf r C. Milton,	For am't adv'ced for sup. families indig't soldiers	7,342 00
do	11 572	do	11	do Haralson,	do	2,735 00
do	13 576	do	13	do Catoosa,	do	10,862 50
do	13 577	do	13	do Towns,	do	8,172 50
do	13 579	do	13	do Paulding	do	12,301 00
do	13 583	do	13	do Worth,	do	432 50
do	13 584	do	13	do Marion,	do	6,941 00
do	14 580	do	13	do Habersham,	do	8,070 50
do	15 587	do	15	do DeKalb,	do	15,322 00
do	15 588	do	15	do Dade,	do	4,281 00
do	15 589	do	15	do Ware,	do	2,022 50
do	16 586	do	15	do Sumter,	do	14,384 00
do	16 591	do	16	do Echols,	do	1,512 00
do	16 596	do	16	do McIntosh,	do	2,333 00
do	16 592	do	15	do Whitfield,	do	13,594 00
do	17 600	do	17	do Walton,	do	10,116 00
do	17 601	do	17	do Heard,	do	7,682 50
do	17 603	do	17	do Brooks,	do	4,054 50
do	17 602	do	17	do Camden,	do	2,228 50
do	17 593	do	16	do Glascock,	do	1,399 00
do	17 604	do	16	do Montgomery,	do	1,764 50
do	17 606	do	16	do Jackson,	do	7,898 00

INDIGENT SOLDIERS' FAMILIES—For support of.—*Continued.*

Apr 17 605	Apr 16	Jus Inf'r. Ct Tattnall,	For amt adv'c'd for sup. families ind'gt soldiers,	5,028 50
do 17 607	do 16	Henry,	do	12,690 00
do 18 608	do 18	Jasper,	do	2,780 50
do 20 615	do 20	Gwinnett,	do	15,794 50
do 20 614	do 20	Fayette,	do	10,503 00
do 20 616	do 20	Effingham,	do	2,615 00
do 21 617	do 21	Emanuel,	do	2,111 50
do 25 628	do 25	Troup,	do	7,652 50
May 4 687	May 4	Washington,	do	8,486 50
do 15 697	do 15	Glynn,	do	1,188 50
do 21 702	do 21	Mitchell,	do	4,499 50
do 21 703	do 21	Randolph,	do	3,306 50
June 4 714	June 4	Spalding,	do	10,894 50
July 8 744	July 8	Early,	do	4,720 50
do 9 746	do 9	Terrell,	do	1,921 25
do 11 749	do 11	Telfair,	do	1,545 25
do 13 751	do 13	Quitman,	do	1,627 75
do 13 752	do 13	Polk,	do	3,819 75
do 14 753	do 14	Johnson,	do	1,908 00

do 14 754	do 14	Baldwin,	do	do	2,101 25
do 14 757	do 14	Troup,	do	do	2,914 25
do 15 759	do 15	Wilkinson,	do	do	4,293 75
do 15 760	do 15	Bartow,	do	do	8,365 75
do 15 761	do 15	Clayton,	do	do	2,360 50
do 15 762	do 15	Morgan,	do	do	764 25
do 15 763	do 15	Thomas,	do	do	3,984 50
do 16 765	do 16	Oglethorpe,	do	do	2,013 50
do 16 766	do 16	Putnam,	do	do	1,973 25
do 16 767	do 16	Hancock,	do	do	1,821 75
do 17 768	do 17	Jefferson,	do	do	2,735 25
do 17 769	do 17	Coweta,	do	do	6,632 50
do 17 770	do 17	Jasper,	do	do	2,890 25
do 18 771	do 18	Lowndes,	do	do	2,354 25
do 18 772	do 18	Cobb,	do	do	9,350 25
do 18 773	do 18	Elbert,	do	do	3,239 25
do 20 776	do 20	Carroll,	do	do	9,493 25
do 20 777	do 20	Crawford,	do	do	3,655 50
do 20 778	do 20	Lee,	do	do	1,413 50
do 22 780	do 22	Haralson,	do	do	2,099 50
do 22 781	do 22	Whitfield,	do	do	6,097 00
do 22 782	do 22	Burke,	do	do	2,633 75

INDIGENT SOLDIERS' FAMILIES—For support of.—*Continued.*

J'y 22	783	July 22	Jus Infr Ct. Chattooga,	For am't adv'ced for sup. families indig't soldiers	4,191 25
do	22,784	do 22	Wilcox,	do	2,147 75
do	22,785	do 22	Pulaski,	do	4,695 50
do	23,789	do 23	Dooly,	do	9,452 00
do	23,788	do 23	Washington,	do	3,799 25
do	23,790	do 23	Forsyth,	do	7,595 50
do	23,791	do 23	Marion,	do	3,812 50
do	24,792	do 24	Pike,	do	6,330 25
do	24,794	do 24	Hall,	do	5,955 75
do	24,795	do 24	Columbia.	do	1,910 00
do	25,796	do 25	Gordon,	do	6,067 25
do	25,797	do 25	Wayne,	do	2,935 50
do	27,798	do 27	Baker,	do	983 50
do	27,799	do 27	Decatur,	do	5,193 50
do	27,800	do 27	Richmond,	do	3,480 50
do	27,801	do 27	Walker,	do	7,709 25
do	28,802	do 28	Murray,	do	5,029 50
do	28,803	do 28	Franklin,	do	1,391 00
do	28,804	do 28	Worth,	do	1,116 25
do	29,806	do 29	Chatham,	do	4,145 75
do	29,807	do 29	DeKalb,	do	6,311 00
do	29,811	do 29	Paulding,	do	6,050 50
do	29,812	do 29	Towns,	do	2,886 25

PART I—COMPTROLLER GENERAL'S REPORT. 101

do	29	813	do	29	White,	do	do	do	3,064 75
do	29	814	do	29	Madison,	do	do	do	3,199 75
do	29	815	do	29	Greene,	do	do	do	1,387 75
do	29	816	do	29	Clarke,	do	for Cards,	do	194 00
do	29	817	do	29	Catoosa,	do	do	do	97 00
do	29	818	do	29	Chattooga,	do	do	do	145 00
do	29	819	do	29	Heard,	do	for sup't families indig't soldiers	do	3,841 25
do	30	820	do	30	Miller,	do	do	do	1,487 75
do	30	821	do	30	Berrien,	do	do	do	3,087 00
do	30	822	do	30	Glascok,	do	do	do	1,099 50
do	30	823	do	30	Campbell,	do	do	do	5,258 50
do	30	824	do	30	Clarke,	do	do	do	3,007 25
do	31	825	do	31	Harris,	do	do	do	2,897 75
do	31	826	do	31	Warren,	do	do	do	2,492 50
do	31	829	do	31	Clayton,	do	for Cards,	do	96 00
Aug 1	1831	Aug. 1	do	do	Calhoun,	do	do	do	85 00
do	3	876	do	3	Campbell,	do	do	do	182 00
do	3	877	do	3	Charlton,	do	for sup't families indig't soldiers	do	2,103 75
do	3	878	do	3	Butts,	do	do	do	3,462 25
do	5	879	do	5	Brooks,	do	do	do	587 75
do	5	880	do	5	Stewart,	do	do	do	3,372 75
do	5	881	do	5	Clay,	do	do	do	1,957 25
do	7	884	do	7	Dougherty,	do	do	do	1,386 25
do	7	886	do	7	Clay,	do	for Cards and for box,	do	85 00
do	7	889	do	7	Jones,	do	for sup't families indig't soldiers	do	1,718 00

INDIGENT SOLDIERS' FAMILIES—For support of.—*Continued.*

Aug 8	S90	Aug.	S	Jas inf'r	Ct. Cherokee,	do	for sup. families indig't soldiers	14,748	25
do	S 891	do	S	do	Bryan,	do	do	968	25
do	S 892	do	S	do	Decatur,	do	for Cards and boxes,	206	00
do	10 893	do	10	do	Appling,	do	for sup. families indig't soldiers	2,510	25
do	10 895	do	10	do	Montgomery,	do	do	1,232	25
do	10 896	do	10	do	Whitfield,	do	for Cotton yarns,	2,700	00
do	10 897	do	10	do	Gordon,	do	do	2,700	00
do	10 898	do	10	do	Quitman,	do	do	720	00
do	10 899	do	10	do	Warren,	do	do	1,200	00
do	10 900	do	10	do	Macon,	do	do	900	00
do	10 901	do	10	do	Liberty,	do	do	720	00
do	10 902	do	10	do	Clinch,	do	do	900	00
do	10 903	do	10	do	Appling,	do	do	900	00
do	10 904	do	10	do	Lowndes,	do	do	900	00
do	10 905	do	10	do	Laurens,	do	do	1,500	00
do	10 906	do	10	do	Greene,	do	do	720	00
do	10 907	do	10	do	Jackson,	do	do	1,800	00
do	10 908	do	10	do	Floyd,	do	do	2,400	00
do	10 909	do	10	do	Glynn,	do	do	300	00
do	10 910	do	10	do	Fulton,	do	do	3,120	00
do	10 911	do	10	do	Chattooga,	do	do	1,500	00
do	10 912	do	10	do	Sumter,	do	do	2,400	00

INDIGENT SOLDIERS' FAMILIES—For support of—*Continued.*

Sept. 4	1009	do	4	Jus Inf Ct Coweta,	do	for 38	do	230 00
do 4	1011	do	4	do Laurens,	do	for 20	do	121 00
do 4	1012	do	4	do Lowndes,	do	for 14	do	85 00
do 4	1013	do	4	do Jasper,	do	for 32	do	194 00
do 4	1010	do	4	do Heard,	do	for 24	do	145 00
do 3	989	do	3	do Meriwether,	do	for 44	do	266 00
do 5	1014	do	5	do Gilmer,	do	for 24	do	145 00
do 8	1018	do	8	do Monroe,	do	for 44	do	266 00
do 12	1024	do	12	do Madison,	do	for 20	do	121 00
do 12	1025	do	12	do Liberty,	do	for 22	do	133 00
do 12	1026	do	12	do Miller,	do	for 10	do	61 00
do 15	1029	do	15	do Wilkes,	do	for bal. 2d and part 3d install,	3,042 00	
do 15	1030	do	15	do Forsyth,	do	for 28 pairs Cotton Cards,	170 00	
do 15	1031	do	15	do Lincoln,	do	for 16	do	97 00
do 15	1032	do	15	do Morgan,	do	for bal. of 3d installment,	300 00	
do 16	1033	do	16	do Echols,	do	for 6 pairs Cotton Cards,	37 00	
do 17	1035	do	17	do Jackson,	do	for sup't families indig't soldiers,	4,669 00	
do 17	1034	do	17	do Houston,	do	do	3,983 25	
do 22	1040	do	22	do Bulloch,	do	do	896 00	
do 22	1041	do	22	do Haralson,	do	for Cards,	61 00	
do 22	1042	do	22	do Montgomery,	do	do	61 00	
do 22	1043	do	22	do Laurens,	do	for sup't families indig't soldiers,	4,166 75	
do 28	1044	do	28	do Henry,	do	do	4,339 00	
do 28	1046	do	28	do Muscogee,	do	do	8,447 75	

do	28	1049	do	28	do	Jefferson,	do	for 30 pairs Cards,	182 00
Oct	10	1063	Oct.	10	do	Columbia,	do	for sup't families indig't soldiers,	1,910 00 \$1,690,430 25

Balance undrawn Oct. 15, 1863,

\$809,569 75

TREASURY NOTES AND STATE CHANGE BILLS—Expenses for issuing the same.

Amount Appropriated,

Indefinite.

Feb.	18	409	Feb.	18	Jacob Haas, Agent,	For express freight on paper from Richmond for Change Bills,	164 75
do	24	415	do	24	Jacob Haas, Agent,	do Express freight on paper from Richmond for Change Bills,	224 50
Mch.	21	495	Mch.	21	R. H. Howell, Eng'r,	do Advance to him for work on Treasury Notes and Change Bills,	1,700 00
April	30	636	April	30	G. Whitfield, Pres't,	do 150,000 sheets bank note paper to print State Change Bills, furnished by Belvidere Paper Mill Co., Richmond, Va.,	10,550 00
May	2	683	May	2	Nathan Weed,	do 2 pairs shears to trim Change Bills,	6 00
do	9	694	do	9	R. H. Howell,	do Advance to him for engraving Change Bills,	1,500 00
do	25	707	do	25	J. B. Callen,	do Chinese Vermillion to stamp State Change Bills,	11 00
June	23	733	June	23	A. S. Rutherford,	do Services in registering Treasury Notes, and numbering and trimming Change Bills, &c. from 17th Dec. 1862, to 17th June, 1863,	600 00
do	24	734	do	24	Grieve & Clark,	do Materials used in Stamping Change Bills, &c.	104 00
July	2	740	July	2	R. H. Howell,	do Part of amount due him for services in engraving Treasury Notes and Change Bills,	2,000 00

TREASURY NOTES AND STATE CHANGE BILLS—Expenses for issuing the Same—Continued.

do	13	750	do	13	J. H. Smith,	do	Services in Comptroller General's Office from 19th May, 1863,	170 00
do	21	776	do	21	S. J. Howard,	do	Six months services in signing Treas'y Notes and Change Bills for Treasurer,	600 00
Aug.	7	885	Aug.	7	R. H. Howell,	do	Advance to him for engraving and printing Treasury Notes and Change Bills,	1,000 00
do	7	894	do	7	R. J. McCamy,	do	Three and a half months service in signing Change Bills, to Aug. 1, 1863,	350 00
do	19	964	do	19	T. D. Tinsley,	do	Five months services (to 24th July) in signing, trimming and numbering Change Bills	500 00
do	27	980	do	27	R. H. Howell,	do	On account for services in engraving and printing State Change Bills,	2,000 00
do	27	981	do	27	R. H. Howell,	do	For purchase of 40,000 sheets of bank note paper at Richmond, Va., for State, to print State Change Bills,	2,800 00
Sept.	2	985	Sept.	2	F. B. Mapp,	do	Four months services (to 27th August) in stamping and numbering State Change Bills,	400 00
do	10	1020	do	10	J. M. Beall,	do	Six months services in signing Change Bills for Comptroller General from 24th February, 1863,	600 00
Oct.	9	1062	Oct.	9	T. D. Tinsley,	do	services rendered from July 24th to Oct. 3, inclusive, on State Change Bills,	233 33—\$25,513 58

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.

ARMS—For Manufacture and Purchase of.

		Balance undrawn Oct. 20, 1862, For defraying expenses of the Georgia Armory,		
1862.	1862.			\$298,850 00
Nov. 22	162	L. H. McIntosh,		8,000 00
1863.				
Jan. 1	183	Dec. 12 L. H. McIntosh,	do	12,497 42
do 3	221	Jan. 3 L. H. McIntosh,	do	8,000 00
April 22	619	April 22 L. H. McIntosh,	do	8,000 00
June 5	717	June 5 L. H. McIntosh,	do	37,000 00
July 3	742	July 3 L. H. McIntosh,	do	5,000 00
do 6	743	do 6 L. H. McIntosh,	do	6,000 00—
				<u>\$214,352 58</u>

Balance undrawn Oct. 15, 1863,

J. R. ANDERSON—Sheriff Catoosa county.

66 30

1863.

Jan. 24 277 Jan. 24 J. R. Anderson, Sheriff, For amount appropriated, Amount Appropriated,
Bridges, charged with murder in Catoosa county, 66 30

ATTORNEY'S FEES IN SMALL POX CASES.

Indefinite.

1863.

June 24 735 June 24 S. B. Spencer, Sol. Gn. For services in trial of Small Pox claims in Thom-
as county, 50 00
July 8 745 July 8 John Peabody, do Services in trial of Small Pox claim in Mus-
cogee county, 100 00

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—Continued.

Aug. 18 958	Aug. 18	L. P. D. Warren,	do	Services in Dougherty Superior Court in cases of J. A. Davis and D. Walker vs. State in Small Pox cases,	100 00	
do 27 978	do 27	John Peabody, Sol. Gen.	do	His fee and expenses in trial of case vs. Hollis for nuisance in Chattahoochee county,	68 00	
Sept. 3 987	Sept. 3	S. P. Thurmond, S. Gen.	do	Services in trial of Small Pox cases in Jackson and Clarke counties,	80 00	
Oct. 3 1060	Oct. 3	B. D. Thomasson, Sol. Gen. pro tem.	do	Professional services in four Small Pox cases at Heard Superior Court,	50 00—	\$448 00
1862.	1862.	W. J. BUSH—For excess of Tax.		Amount Appropriated,		13 30
Dec. 11 180	Dec. 11	W. J. Bush,		For amount refunded by Act of 1861 for excess of tax in Early county,	13 30	
1863.	1863.	ESTATE OF F. S. BARTOW.		Amount Appropriated,		185 60
Feb. 6 379	Feb. 6	J. M. Lovell, Adm'r,		For balance due F. S. Bartow for services, mileage, &c., as member of Convention,	185 60	
1862.	1862.	COMMISSIONERS TO SOUTHERN STATES—Additional pay of.		Balance undrawn Oct. 20, 1862,		\$600 00
Nov. 13 20	Nov. 13	H. L. Benning, Com.		For additional pay as Commissioner to Virginia,	200 00	
1863.	1863.					
Feb. 11 397	Feb. 11	A. R. Wright, do	do	do	200 00	
do 11 398	do 11	Luther J. Glenn do	do	do	200 00—	600 00

COMMISSIONERS TO FLORIDA—On Boundary Line.

1,000 00

1863.

April 25 626 Arthur P. Wright, For amount appro. for services as Commissioner to

500 00

Florida in 1862,

June 10 720 John Erskine, do Amount appro. to him as Commissioner to

500 00—1,000 00

Florida on Boundary Line,

CLERK HOUSE REPRESENTATIVES—To pay of self and Clerks and contingent expenses.

Am't appro. by Acts of Dec. 1862 and April 1863, Indefinite.

1863.

Jan. 29 296 Jan. 29 L. Carrington, Clerk, For 38 days services as Clerk House of Reps. in

3,800 00

Nov. and Dec. 1862,

48 00

do 29 295 do 29 L. Carrington, do Expenses Clerk House of Reps.

do 23 622 April 23 L. Carrington, do Services 25 days as Clerk House of Reps. ex-

2,500 00

tra session, 1863,

May 26 708 May 26 L. Carrington, do 10 days services in bringing up unfinished

business of House of Representatives in

50 00—\$6,398 00

April, 1863,

COMPTROLLER GENERAL'S OFFICE—For salary of Clerk.

1,000 00

1863.

June 17 729 June 17 B. T. Castellaw, For 1st and 2d quarter's pay as Clerk in Comp-

500 00

troller General's office,

Oct. 6 1061 Oct. 6 B. T. Castellaw, do 3d quarter's salary as Clerk in Comptroller

General's office,

250 00—

750 00

\$250 00

Balance undrawn Oct. 15, 1863,

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—Continued.
COTTON AND WOOL CARDS FACTORY.

		Amount Appropriated,		\$100,000 00
1862.	1862.	For part of amount appropriated to manufacture		
Dec. 19	193 Dec. 19	Peter Jones, Supt.	Cards,	500 00
do	22 196 do	22 Divine, Jones & Lee,	do Amount appropriated for the purchase of one-half interest in their Card Factory at Cartersville,	50,000 00
1863.	1863.			
Jan. 2	219 Jan. 2	Peter Jones, Supt.	do Machinery for Card Factory,	1,000 00
Feb. 3	369 Feb. 3	Peter Jones, Supt.	do Defraying expenses of Card Factory,	2,873 62
March 3	431 March 3	Peter Jones, Supt.	do Expenses of Card Factory and purchase of enameled cloth for same,	3,200 00
April 3	537 April 3	L. H. McIntosh,	do Defraying Expenses of Cotton Card Factory,	2,027 46
do	25 627 do	24 L. H. McIntosh,	do Part of appro. for Cotton Card Factory,	100 00
do	27 634 do	27 L. H. McIntosh,	do Use of Cotton Card Factory,	5,000 00
June 9	719 June 9	Peter Jones, Supt.	do Amount to send by Solomon L. Waitzfelder to Europe to buy card wire,	4,000 00
do	26 736 do	26 Peter Jones, Supt.	To pay for 600 pounds of cotton card wire for use of Card Factory,	6,000 00
July 31	828 July 31	L. H. McIntosh,	For defraying expenses Pioneer Card Co.	5,000 00
Aug. 7	883 Aug. 7	D. Macdonald, Tr. A. } & G. R. R. }	do Two \$500 State Bonds, with interest, bought to purchase card wire,	1,015 00—80,716 08
Balance undrawn Oct. 18, 1863,				\$19,283 92

1863.	1863.	SAMUEL C. ELAM—For pay as Journalizing Clerk in 1861.	200 00
April 18	612	Samuel C. Elam, Amount Appropriated,	
		For amount appro. for compensation as Assistant Journalizing Clerk in 1861,	200 00
1862.	1862.	GEORGIA RELIEF AND HOSPITAL ASSOCIATION.	70,000 00
Dec. 24	201	Dr. J. R. Wilson, Chm. Balance undrawn Oct. 20, 1862,	
		For part of appropriation to Georgia Relief and Hospital Association,	25,000 00
1863.	1863.		
Jan. 19	242	Jan. 19 Dr. J. R. Wilson, do do Part of appropriation to Georgia Relief and Hospital Association,	25,000 00
do	26	251 do 26 Dr. J. R. Wilson, do do Balance of appropriation to Georgia Relief and Hospital Association,	20,000 00—70,000 00
1863.	1863.	GEORGIA RELIEF AND HOSPITAL ASSOCIATION.	400,000 00
Jan. 26	282	Jan. 26 Dr. J. R. Wilson, Ch. Amount Appropriated,	
		For part of appropriation to Georgia Relief and Hospital Association,	30,000 00
Feb 9	390	Feb 9 Dr. J. R. Wilson, do do Part of appropriation to Georgia Relief and Hospital Association,	50,000 00
Mch 11	445	Mch 11 Dr. J. R. Wilson, do do Part of appropriation to Georgia Relief and Hospital Association.	50,000 00

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—*Continued*

GEORGIA RELIEF AND HOSPITAL ASSOCIATION.

April 6	550	April 6	Hon. E. Starnes, V. C.	For part of appropriation to Georgia Relief and Hospital Association,	25,000 00
do	27	632	do	Dr. J. R. Wilson, Ch. do Part of appropriation to Georgia Relief and Hospital Association,	25,000 00
May 30	711	May 30	E. Starnes, Vice Ch. do	Part of appropriation to Georgia Relief and Hospital Association,	50,000 00
July 1	739	July 1	E. Starnes, do	Part of appropriation to Georgia Relief and Hospital Association,	50,000 00
Aug. 13	940	Aug 13	E. Starnes, do	Part of appropriation to Georgia Relief and Hospital Association,	50,000 00
Sept. 9	1019	Sept 9	W. J. Hard, do	Part of appropriation to Georgia Relief and Hospital Association,	50,000 00

380,000 00

Balance undrawn Oct. 15, 1863,

20,000 00

TO PAY FOR GUNS.

Amount Appropriated,

Indefinite.

1863.

1863.

May 23 706 May 22 J. B. Campbell, Secy. }

Ex. Dept. }

To pay claimants for Guns furnished the State,

3,500 00

The following Guns have been paid for out of this \$2,500 drawn by me, viz :

May 25	James A. Barron, Ringgold,	1 Rifle,	\$20 00
do	Abijah Johnson, do	1 do	20 00
do	L. C. McCalman, Carrollton,	1 Shot gun	20 00
do	Dr. J. R. Russell, Ringgold,	1 do	20 00
do	Jacob R. Russell, do	1 Rifle,	40 00
do	Mrs. H. Stevens, Carrollton,	1 do	20 00
do	J. J. Smith, Ringgold,	1 do	20 00
do	Allen Black, do	1 do	25 00
do	Wm. Ballew, do	1 do	20 00
do	John H. Eubanks, Dallas,	1 Shot gun,	12 00
do	W. J. Henry, Ringgold,	1 do	40 00
do	Wm. W. Jackson, McDonough,	1 Rifle,	26 00
do	Robert Love, Dalton,	1 do	20 00
do	Alex. McKibben, McDonough,	1 do	12 00
do	W. J. Rickerson, Eatonton,	1 Shot gun,	25 00
do	Lemuel Ragland, McDonough,	1 Rifle,	30 00
do	J. M. Thornton, Ringgold,	1 Shot gun,	20 00
do	Fred. Thompson, Dalton,	1 Rifle,	16 00
do	W. B. Williams, do	1 do	18 00
do	S. J. Dean, Ringgold,	1 Shot gun,	35 00
do	B. D. Martin, do	1 do	40 00
do	Jacob Messemer, Ringgold,	1 Rifle,	20 00
do	P. W. Stanfield, do	1 do	25 00

SPECIAL APPROPRIATIONS FOR 1862 AND 1863—Continued.

TO PAY FOR GUNS—Continued.

May 25	J. E. Scarborough, Colquitt,	1 Rifle,	25 00
do	A. A. Wilkins, do	2 Rifles and 1 Shot gun,	80 00
May 27	H. D. C. Edmondson, Summerville,	1 Shot gun,	30 00
do	Thos. M. Gordon, Ringgold,	1 do	25 00
do	James Harlow, Summerville,	1 Rifle,	25 00
do	Wm. Moore, do	1 do	25 00
do	Jesse Olin, Marietta,	1 do	20 00
June 17	Robert Allen, Summerville,	1 do	20 00
do	Robert Dillard, Fort Gaines,	1 Shot gun,	12 00
do	W. O. Edmondson, Summerville,	1 do	40 00
do	Caleb Fuqua, Ringgold,	1 do	45 00
do	Anselm Graham, do	1 do	25 00
do	J. V. Heard, Colquitt,	2 do	55 00
do	H. S. Hancock, Ringgold,	1 Musket,	10 00
do	S. Kancaster, Varnell's Station,	1 Rifle,	25 00
do	F. A. Lewis, Colquitt,	1 do	25 00
do	G. B. T. Maddox, Summerville,	1 do	30 00
do	Samuel Mobley, Rome,	1 Shot gun,	25 00
do	W. R. McCord, Marietta,	1 Rifle,	20 00
do	B. F. McCarty, Fort Gaines,	1 do	10 00
do	T. J. Pritchard, Eatonton,	1 Shot gun,	35 00

do	W. C. Sturdivant, Summerville,	1 Shot gun,	40 00
do	L. B. Strange, do	1 Rifle,	20 00
do	W. J. Self, Lawrenceville,	1 do	10 00
do	Mrs. Mary Tomlin, Rutledge,	1 do	35 00
do	Tallman Varnum, Ringgold,	1 Shot gun,	40 00
June 20	Daniel H. Tucker, Sandersville,	4 do	75 00
June 26	Joseph Akins, Franklin,	1 Rifle,	20 00
do	Daniel Brown, do	1 do	18 00
do	James C. Carroll, Dublin,	1 Shot gun,	30 00
do	Wm. Deas, Colquitt,	1 do	25 00
do	Moses Deas, do	1 do	25 00
do	J. B. Douglass, do	1 do	20 00
do	John T. Duncan, Dublin,	8 Muskets,	17 00
do	L. H. Evans, Franklin,	1 Rifle,	25 00
do	J. H. Fleetwood, Irwinton,	1 do	30 00
do	E. D. Fudge, Colquitt,	1 Shot gun,	25 00
do	P. S. Gaddy, Marietta,	2 Rifles,	40 00
do	D. C. Gillespie, Franklin,	1 Shot gun,	25 00
do	Reuben Jackson, do	1 do	16 00
do	Benj. Mosely, do	1 do	12 00
do	Wm. Mulkey, Colquitt,	1 do	25 00
do	Joseph Newberry, do	1 do	12 00
do	Thomas Pendley, Jasper,	1 Musket,	10 00
do	Robert Robenson, Dublin,	1 Rifle,	18 00
do	Wm. H. Simmons, Jasper,	1 do	10 00

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—Continued.

TO PAY FOR GUNS.—Continued.

June 26	John Stewart, Franklin,	1 Shot gun,	25 00
do	Starkey Swinson, Dublin,	1 Rifle,	18 00
do	West Sheffield, Colquitt,	1 Shot gun,	12 00
do	John C. Sheffield, do	2 do	26 00
do	Stephen Sancer, do	1 do	30 00
do	W. M. K. Watts, Franklin,	1 do	15 00
do	Green Woodard, Dublin,	1 do	18 00
Aug. 19	E. J. Pye, Scriven county,	1 do	20 00
do	Howell Sasser, do	1 do	12 00
do	Israel Zeigler, do	1 do	12 00
do	B. F. McClelland, do	1 do	25 00
do	James Parker, do	1 do	25 00
do	J. H. Mercer, do	1 do	25 00
do	J. M. Miller, do	1 do	10 00
do	J. H. Smith, do	1 do	15 00
do	Bryan Freeman, do	1 do	15 00
do	Jonathan Griner, do	1 do	15 00
do	E. B. Gross, do	1 Rifle and Shot gun,	27 00
do	G. C. Dickson, do	1 Shot gun,	15 00
do	R. T. Lawton, do	1 do	10 00
do	Patrick Hews, do	1 Musket,	5 00

do.	Michael Waters,	do	1 Shot gun,	9 00
do	George Waters,	do	1 Rifle,	25 00
do	S. J. Roberts,	do	1 Shot gun,	8 00
Aug. 26	R. D. Murrell, Blakely,		18 do	188 00
Oct. 3	Thomas Morgan, Irwinton,		1 do	20 00
do	T. N. Beall,	do	1 do	30 00
Oct. 14	P. Blasingame, Monroe,		1 do	25 00
do	Henry D. Evans, Monroe,		1 Rifle,	20 00
do	Richard Griffin,	do	1 Shot gun,	25 00
				<hr/>
				\$2,499 00

Balance remaining in my hands \$1 00.

J. B. CAMPBELL,

Secy. Executive Dept.

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—*Continued.*

		T. BUTLER KING—Pay as Commissioner to Europe, &c.	
		Amount Appropriated,	
1862.	1862.	For amount appropriated for services as Commissioner to Europe,	2,900 00
Dec. 23 193	Dec. 23	do	2,500 00
do 23 199	do 23	do Amount appropriated to refund money expended by him,	400 00—2,900 00
RIVERS—For obstructing Apalachicola, Chattahoochee and Flint.			
		Amount Appropriated,	45,000 00
1862.	1862.	For amount appropriated for obstructing Apalachicola and Chattahoochee Rivers,	30,000 00
Nov. 18 25	Nov. 18	Bozeman and Young, }	
1863.	1863.	do Amount appropriated for obstructing Flint River,	15,000 00—45,000 00
Jan. 2 220	Jan. 2	John A. Davis, Tr. Bd } of Comrs. }	

RIVER OBSTRUCTIONS.

		Amount Appropriated,	Indefinite.
1863.	1863.	For amount expended by them for defense of Savannah River, 1862 and 1863,	53,666 63
Aug. 19 963	Aug. 19	Mayor & Council City } of Augusta, }	

SUPREME COURT—For payment of costs to.

1863.	1863.	Amount Appropriated,	Indefinite.
Jan. 17 240	Jan. 17 John W. Heidt,	For arguing case in Supreme Court of J. P. Burroughs vs State (vol. manslaughter),	30 00
July 22 756	July 22 L. P. D. Warren,	do Services in Supreme Court in case of State vs Henry (a slave), murder,	50 00
Aug. 14 946	Aug. 14 W. W. Montgomery, } Sol. Gen. }	do Arguing in Supreme Court case of R. Raines vs. State, (murder)	50 00— 130 00

SENATE CHAMBER AND REPRESENTATIVE HALL—For lighting Chandeliers, &c., in 1862.

1862.	1862.	Amount Appropriated,	50 00
Dec. 20 195	Dec. 20 T. M. Bradford,	To keeping in order and lighting Chandeliers in Senate and House of Representatives during session 1862,	50 00

SENATE CHAMBER AND REPRESENTATIVE HALL—Airing, &c., in 1862.

1863,	1863.	Amount Appropriated,	50 00
Jan. 1 215	Jan. 1 T. M. Bradford,	To airing and keeping in order Senate and House of Reps. Halls in 1862,	50 00

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—Continued.

1863.	1863.	STATE HOUSE CLOCK—For keeping in order in 1862.		50 00
Jan. 1 214	Jan. 1	T. M. Bradford,	Amount Appropriated, For keeping State House Clock in order in 1862,	50 00
1862.	1862.	SALT FUND—To supply People of Georgia with Salt.		500,000 00
Dec. 10 175	Dec. 10	T. T. Windsor, B. K.	Amount Appropriated, For salt sacks furnished by the Georgia Penitentiary,	15,000 00
1863.	1863.			
Jan. 1 211	Jan. 1	J. I. Whitaker, Cm. Gn.	do Part of amount appropriated to supply the people with Salt,	20,000 00
do 13 229	do 13	J. A. Green, P. K. G. P.	do Balance due on account for salt sacks to 31st Dec. 1862,	8,033 50
Feb. 24 416	Feb. 24	J. A. Green, do	do S,475 salt sacks furnished the State by Penitentiary,	9,322 50
May 2 684	May 2	H. H. Waters, do	do His expenses to Railroad Convention at Augusta to make arrangements to bring Salt from Virginia,	31 65
do 21 704	do 21	J. I. Whitaker, Cm. Gn.	do Part of appro. for supplying State with Salt,	50,000 00
July 10 747	July 10	J. I. Whitaker, do	do Part of amount appropriated for purchase of Salt for State of Georgia,	100,000 00—202,387 65
Balance undrawn Oct. 15, 1863,				<u>\$297,612 35</u>

SALT FUND—To pay freight on, for destitute families.

1863.	1863.	Amount Appropriated,	Indefinite.
Jan. 21 261	Jan. 21	Inf. Ct. Colquitt county, For freight on Salt from Albany to Moultrie,	10 75
do 21 264	do 21	do Habersham do do for soldiers' families,	113 16
Apl. 13 578	Apl. 13	do Towns do do from Athens,	124 30—
			248 11

SOLDIERS' CLOTHING FUND—For purchasing Clothing, Shoes, &c.

1862.	1862.	Amount Appropriated,	1,500,000 00
Dec. 11 282	Dec. 11	Ira R. Foster, Q. M. G. For part of amount appropriated to provide cloth-	
do 22 197	do 22	ing, shoes, &c.,	200,000 00
		do Part of amount appropriated to provide cloth-	100,000 00
		ing, shoes, &c.,	
1863.	1863.		
Jan. 19 252	Jan. 19	Ira R. Foster, do do Part of amount appropriated to provide cloth-	200,000 00
Feb. 6 378	Feb. 6	Ira R. Foster, do do Part of amount appropriated to provide cloth-	100,000 00
do 9 389	do 9	Ira R. Foster, do do Part of amount appropriated to provide cloth-	50,000 00
March 7 439	March 7	Ira R. Foster, do do Part of amount appropriated to provide cloth-	180,000 00
do 14 459	do 14	Ira R. Foster, do do Part of amount appropriated to provide cloth-	100,000 00
		ing, shoes, &c.	

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—*Continued.*SOLDIERS' CLOTHING FUND—For purchasing Clothing, Shoes, &c.—*Continued.*

Mch. 19 483	Mch. 19	Ira R. Foster, Q. M. G. For part of amount appropriated to provide clothing, shoes, &c.	50,000 00
April 16 599	Apr. 16	Ira R. Foster, do do Part of amount appropriated to provide clothing, shoes, &c.	100,000 00
			<hr/> 1,080,000 00
		Balance undrawn Oct. 15, 1863,	420,000 00

SECRETARY OF STATE—For purchase of stationery, fuel, lights, &c., for Extra Session of Legislature.

1863.	1863.	Amount Appropriated,	306 50
Apr 20 630	Apr 20	N. C. Barnett, Sec. State, For amount appropriated for stationery, fuel, lights, &c., at the Extra Session in April, 1863,	306 50

N. SINGLETARY AND WM. MIMS.

1863.	1863.	Amount Appropriated,	39 00
Apr. 18 611	Apr. 18	N. Singletary and Wm. } For amount appropriated for their relief by Act of Mims. } April 17, 1863,	29 00

SECRETARY OF THE SENATE—For pay of self and Clerks, and contingent expenses.

		Amount Appropriated,	Indefinite.
1863.	1863.		
Jan. 29 297	Jan. 29 James M. Mobley,	For contingent expenses of Senate in 1862,	15 25
July 29 808	July 29 James M. Mobley,	do Salary as Secretary of Senate, regular session, 1862,	3,325 00
do 29 809	do 29 James M. Mobley,	do Salary as Secretary of Senate, special session, 1863,	2,187 50—
			5,527 75
1862.	1862.		
Dec 13 188	Dec 13 Boughton, Nisbet & Barnes,	STATE PRINTER—Advance to.	
		Amount Appropriated,	2,000 00
		For amount appro. as advance to State Printer,	2,000 00

STILLS—Pay for Stills seized.

		Amount Appropriated,	Indefinite.
1863.	1863.		
Feb. 13 401	Feb. 13 Joseph Roddy,	For 1 Still seized and valued by Inferior Court,	105 45
April 6 545	April 6 James Tesseneer,	do do do	26 75
May 4 688	May 4 J. J. Brock,	do do in 1862 do	100 00
do 14 695	do 14 Inferior Ct. Heard co.	do 3 Stills seized from Holbrook, Adams & Sullivan, valued at	202 65
June 5 715	June 4 Whitehead & J. Kendrick,	do 1 Still seized from each in 1862, and valued by Inferior Court of Elbert county,	63 40
July 24 794	July 24 A. Chastain,	do 1 Still seized in Hall county, value assessed by Inferior Court.	80 35—
			578 60

SPECIAL APPROPRIATIONS FOR 1862 AND 1863.—*Continued.*

P. THWEATT, COMPTROLLER GENERAL—Pay for extra services.

1863.	Amount Appropriated,	1,000 00
March 17 469	March 17 P. Thweatt, Cmp Gn. For extra services in signing Treasury Notes, in March, April and May, 1862, and superintending the issue of Treasury Notes; also, for expenses in visiting Augusta to examine Confederate War Tax Books, whereby said officer saved to the State \$60,000,	
		1,000 00

WESTERN & ATLANTIC RAILROAD.—To refund money to.

1863.	Amount Appropriated,	100,000 00
Jan. 1 210	Jan. 1 J. I. Whitaker, For part of amount appropriated to refund money paid for Salt,	30,000 00—30,000 00
	Balance undrawn Oct. 15, 1863,	<hr/> 70,000 00



PART II.

COMPTROLLER GENERAL'S REPORT.

TABLE A.

LAND—Showing the number of Acres—Aggregate Value and Average Value for the years 1862 and 1863.

COUNTIES.	No. Acres in 1862.	Aggregate Value in 1862.	Average value in 1862.	No. Acres in 1863.	Aggregate value in 1863.	Average value in 1863.
Appling,	401,303	\$340,965	\$ 85	384,115	414,554	\$ 1 07
Baker,	199,233	1,555,191	7 80	180,565	2,344,815	12 93
Baldwin,	254,600	897,235	3 67	211,991	1,356,620	6 39
Banks,	120,087	458,498	3 81	115,461	636,722	5 51
Bartow,	275,816	3,104,188	11 25	284,342	4,655,249	16 37
Berrien,	248,273	414,749	1 80	244,987	508,982	2 07
Bibb,	706,664	1,926,758	2 74	705,151	2,972,164	4 21
Brooks,	306,222	1,463,042	4 77	274,725	2,174,678	7 91
Bryan,	227,421	615,172	2 70	212,028	790,834	3 72
Bulloch,	538,667	719,114	1 33	524,935	856,985	1 63
Burke,	709,685	3,283,415	4 63	775,152	4,618,846	5 95
Butts,	196,792	883,962	4 26	156,379	1,057,671	6 76
Calhoun,	157,400	971,858	6 11	156,231	1,640,472	10 50
Camden,	195,897	682,564	3 47	198,746	606,891	3 05
Campbell,	231,933	1,221,578	5 28	224,281	1,638,442	7 30
Carroll,	270,878	1,152,977	4 26	241,713	1,743,416	7 12
Catoosa,	97,258	865,758	8 72	84,722	1,222,372	14 42
Charlton,	145,968	98,215	0 74	117,740	89,426	0 76
Chatham,	441,901	2,527,500	5 71	307,491	2,942,500	9 56
Chattahoochee,	143,705	871,507	6 06	140,509	1,147,373	8 16
Chattooga,	154,252	1,043,328	6 76	153,578	1,568,416	10 21
Cherokee,	201,667	1,348,340	6 68	196,966	1,718,820	8 72
Clarke,	308,200	1,201,408	3 90	329,900	1,538,062	4 66
Clay,	131,935	736,203	5 57	126,108	910,483	7 21
Clayton,	94,611	661,820	7 10	92,999	938,388	10 08
Clinch,	755,778	656,789	81	379,445	652,252	1 72
Cobb,	266,309	1,869,070	6 98	270,610	2,873,516	10 08
Coffee,	307,869	274,132	0 88	275,153	301,146	1 09
Columbia,	328,916	1,862,432	5 69	316,244	2,144,136	6 78
Colquitt,	91,581	137,915	1 44	99,966	151,815	1 51
Cowetz,	315,514	2,122,228	6 72	283,075	2,796,996	9 88
Crawford,	211,381	1,132,199	5 34	119,276	1,539,377	7 72
Dade,	78,614	533,899	6 81	76,495	1,029,832	13 46
Dawson,	81,788	262,660	4 41	262,888	438,835	1 66
Decatur,	498,778	1,862,193	3 73	499,111	2,468,608	5 03
DeKalb,	192,223	1,151,277	5 98	177,493	1,713,916	9 65
Dooley,	333,917	1,325,497	3 97	326,308	1,776,291	5 44
Dougherty,	355,816	2,442,227	6 86	301,094	4,248,405	14 10
Early,	239,793	1,293,068	5 30	236,592	1,868,445	7 89
Echols,	67,978	176,636	2 61	65,923	104,203	1 58
Edgingham,	281,815	742,153	2 65	282,147	986,795	3 49
Elbert,	274,287	1,547,845	6 37	268,668	1,701,996	6 33
Emanuel,	520,077	552,594	1 06	498,397	614,397	1 23
Fannin,	120,067	345,451	2 87	87,759	476,003	5 42
Fayette,	160,942	990,400	6 15	148,709	1,410,290	9 48
Floyd,	298,981	2,612,908	8 74	273,357	4,019,828	14 70
Forsyth,	136,041	748,621	5 56	121,366	900,596	7 42
Franklin,	207,172	775,283	3 69	195,247	922,275	4 72
Fulton,	186,409	1,336,223	6 62	173,024	3,003,980	17 36
Gilmer,	155,951	465,653	2 98	122,074	589,747	4 46
Glascock,	82,671	354,703	4 29	78,939	423,595	5 36
Glynn,	168,709	624,680	3 70	191,340	519,499	2 71
Greene,	298,887	1,739,122	5 82	294,527	2,056,376	6 98
Gordon,	207,076	1,892,225	9 12	208,335	2,711,385	13 01
Gwinnett,	303,762	1,776,470	5 84	275,263	1,894,104	6 88
Habersham,	215,875	578,314	2 67	231,697	780,079	3 36
Hall,	275,681	930,370	3 39	247,819	1,123,061	4 53
Hancock,	322,984	1,896,572	5 87	331,607	2,625,578	7 91
Hardean,	71,773	337,511	4 70	69,435	420,116	6 04
Harris,	310,938	1,603,456	5 15	291,905	1,965,444	6 73
Hart,	155,128	584,370	5 18	141,412	678,819	4 80
Heard,	157,700	995,733	6 32	155,006	1,157,158	7 46
Henry,	229,618	1,554,518	5 73	236,166	2,118,277	8 96
Houston,	392,425	3,003,632	7 63	393,728	4,170,950	10 61
Irwin,	257,771	233,536	0 90	237,064	335,407	1 02
Jackson,	219,240	1,315,319	5 99	264,003	1,398,191	5 29
Jasper,	255,881	1,445,782	5 65	247,910	1,830,261	7 38
Jefferson,	359,195	1,676,139	4 66	352,295	2,226,440	6 31

TABLE A.—CONTINUED.

COUNTIES,	No. Acres in 1862.	Aggregate Val- ue in 1862.	Average value in 1862.	No. Acres in 1863.	Aggregate val- ue in 1863.	Average value in 1863.
Johnson,	195,415	405,945	2 07	168,085	443,354	2 57
Jones,	270,970	1,319,285	4 97	271,047	1,692,661	6 24
Laurens,	383,644	963,504	2 47	397,408	1,226,017	3 08
Lee,	229,545	1,633,253	7 11	210,195	2,895,703	13 77
Liberty,	385,640	676,949	1 72	368,493	721,082	1 95
Lincoln,	168,666	790,404	4 74	139,720	901,190	6 45
Lowndes,	408,814	1,220,561	2 97	356,357	1,546,971	4 34
Lumpkin,	190,341	395,039	2 08	162,533	421,314	2 77
Macon,	246,821	1,536,167	6 22	239,433	2,199,868	9 18
Madison,	183,850	636,686	3 46	174,074	668,300	3 83
Marion,	188,973	1,083,784	5 73	188,407	1,270,246	6 74
McIntosh,	227,871	797,444	3 49	240,944	440,661	1 82
Meriwether,	333,680	2,202,365	6 66	332,019	2,683,610	8 08
Miller,	83,525	359,740	4 30	94,626	425,499	4 49
Milton,	77,424	537,588	6 97	67,430	693,165	10 27
Mitchell,	172,828	870,822	5 04	165,990	1,308,120	7 88
Monroe,	378,849	1,969,871	5 20	326,043	2,768,957	8 49
Montgomery,	394,318	324,028	82	374,859	414,608	1 10
Morgan,	214,828	1,353,274	6 30	258,092	1,646,475	6 37
Murray,	128,429	1,100,534	8 56	124,960	1,567,338	12 54
Muscogee,	198,902	1,710,035	8 14	182,767	2,721,879	14 89
Newton,	306,488	1,787,118	5 85	299,242	2,407,650	8 04
Oglethorpe,	338,074	1,662,925	4 91	339,048	1,763,398	5 20
Paulding,	118,054	676,442	5 72	97,318	868,317	8 92
Pickens,	106,077	406,535	3 73	91,494	502,806	5 49
Pierce,	150,377	199,986	1 32	126,152	226,372	1 79
Pike,	170,092	1,408,042	8 27	223,263	1,974,267	8 84
Polk,	138,241	1,215,365	8 79	138,820	1,827,970	13 16
Pulaski,	281,411	1,584,559	5 63	391,789	2,165,413	5 52
Putnam,	248,528	1,629,485	6 55	245,519	1,948,055	7 94
Quitman,	103,322	686,227	6 64	99,559	901,046	9 00
Rabun,	177,985	247,774	1 38	151,173	234,603	1 55
Randolph,	293,289	1,569,552	5 31	244,872	2,007,289	8 19
Richmond,	393,565	1,986,350	5 04	386,637	3,422,975	8 85
Schley, †	111,741	711,625	6 37	108,106	900,530	8 33
Scriven,	426,115	1,157,916	2 67	435,317	1,721,390	3 95
Spalding,	156,372	995,608	6 37	177,206	1,150,176	6 49
Stewart,	318,362	2,291,957	7 18	345,116	2,730,219	7 91
Sumter,	336,697	2,164,129	6 42	338,222	3,333,277	9 85
Talbot,	277,476	1,738,506	6 98	263,782	2,138,852	8 10
Taliaferro,	132,341	659,195	4 91	130,367	775,873	5 95
Tattall,	542,306	504,900	90	502,354	520,336	1 03
Taylor,	183,080	846,044	4 62	136,800	1,103,827	8 06
Telfair,	211,542	321,283	1 51	216,554	264,671	1 22
Terrell,	207,693	1,128,285	5 43	158,373	1,742,411	11 00
Thomas,	479,090	2,291,596	4 78	482,626	3,749,322	7 76
Towns,	61,048	228,645	3 74	53,200	226,775	4 26
Troup,	287,926	2,348,266	8 15	285,663	2,797,991	9 79
Twiggs,	239,898	1,283,936	5 34	221,666	1,871,398	8 44
Union,	128,609	335,942	2 58	406,284	420,040	1 03
Upson,	215,116	1,399,746	6 50	212,966	1,819,057	8 54
Walker,	195,359	1,606,962	8 27	211,677	2,197,597	10 38
Walton,	297,000	1,319,395	4 44	278,876	1,561,805	5 60
Ware,	359,212	389,331	1 11	214,229	376,010	1 25
Warren,	225,838	1,532,196	6 82	226,044	1,625,240	7 18
Washington,	445,098	2,100,187	4 71	419,965	2,537,955	6 04
Wayne,	188,714	163,316	86	226,202	178,036	78
Webster,	133,234	807,105	6 05	127,432	1,138,529	8 93
White,	86,540	314,333	3 63	108,311	466,432	4 30
Whitfield,	194,728	1,774,591	9 11	185,561	2,277,625	12 27
Wilcox,	137,631	275,123	1 98	143,289	310,520	2 16
Wilkes,	340,890	1,495,391	4 35	334,505	1,718,553	5 13
Wilkinson,	291,362	1,737,029	5 98	279,773	1,947,809	6 96
Worth,	119,565	446,886	73	142,557	696,252	4 88
	32,492,64	\$150,240,623	4 68	31,530,203	200,486,676	6 35

Average value of land per acre, in 1863 throughout the State, is \$6 35.

TABLE B.

SLAVES.—Showing the number of Slaves, their aggregate value, and average value for the years 1862. and 1863.

COUNTIES.	No. Slaves in 1862.	Aggregate Value of Slaves in 1862.	Average value of Slaves in 1862.	No. Slaves in 1863.	Aggregate Value of Slaves in 1863.	Average value of Slaves in 1863.
Appling,	834	441,425	529	882	\$ 930,000	1,054
Baker,	4,129	2,468,725	595	3,980	4,110,025	1,032
Baldwin,	4,409	2,274,950	516	4,565	4,405,100	977
Banks,	1,099	479,031	436	1,231	917,940	743
Bartow,	5,121	2,766,425	540	5,519	5,377,144	974
Berrien,	421	288,900	543	581	492,742	843
Bibb,	6,400	3,279,515	512	6,541	6,372,315	974
Brooks,	3,911	2,062,242	530	4,604	4,556,675	989
Bryan,	2,246	837,750	373	1,977	1,584,400	801
Bulloch,	2,310	1,043,495	451	2,469	1,856,375	751
Burke,	12,725	5,574,385	437	12,664	12,143,985	958
Butts,	3,480	1,728,398	497	2,441	3,026,350	879
Calhoun,	2,850	1,358,956	476	2,842	2,705,056	953
Camden,	3,170	1,210,955	382	1,656	1,274,690	767
Campbell,	2,249	1,185,160	527	2,360	2,294,590	969
Carroll,	2,016	1,084,025	537	2,174	2,172,456	985
Catoosa,	748	497,428	532	828	821,080	1,001
Charlton,	415	160,000	389	475	391,850	824
Chatham,	11,396	5,151,900	452	8,596	7,098,606	825
Chattahoochee,	3,019	1,536,310	509	3,238	2,798,114	864
Chattooga,	2,215	1,065,654	482	2,326	2,210,490	946
Cherokee,	1,319	687,310	509	1,518	1,481,420	975
Clarke,	5,483	2,822,080	514	5,757	4,922,805	855
Clay,	2,331	1,026,325	440	2,418	2,622,386	836
Clayton,	1,276	724,827	568	1,495	1,317,240	881
Clinch,	621	340,616	548	985	873,100	886
Cobb,	3,573	2,112,065	591	4,084	4,503,522	1,102
Coffee,	611	284,061	465	622	561,150	900
Columbia,	8,454	3,791,880	448	8,243	6,586,354	799
Colquitt,	145	67,350	471	163	193,260	762
Coweta,	7,154	3,546,365	495	7,229	7,756,850	1,073
Crawford,	4,118	1,936,065	470	4,355	3,787,365	869
Dade,	345	192,750	560	370	447,270	1,111
Dawson,	313	164,650	480	373	275,700	739
Decatur,	6,166	2,824,592	458	6,567	6,443,980	966
DeKalb,	2,159	1,187,943	505	2,279	2,241,836	983
Dooly,	3,961	1,813,272	458	1,260	3,462,827	776
Douglas ty. :	6,216	3,117,540	502	6,549	6,579,900	1,004
Early,	4,475	2,151,275	480	4,641	4,662,713	1,004
Echols,	286	162,700	570	330	367,750	1,114
Effingham,	2,318	1,036,445	430	2,616	2,385,300	911
Elbert,	5,614	2,851,613	505	5,834	5,159,364	884
Emanuel,	1,379	697,710	506	1,487	1,496,480	1,006
Fannin,	135	65,600	48	134	81,310	666
Fayette,	2,217	1,181,946	411	2,334	2,210,156	946
Floyd,	6,855	3,624,075	441	6,064	5,454,410	899
Forsyth,	882	462,795	522	904	867,980	960
Franklin,	1,316	605,071	46	1,326	1,195,050	894
Fulton,	3,135	1,802,386	571	4,229	4,472,595	1,057
Gilmer,	173	90,224	521	176	170,728	970
Glascock,	825	417,999	506	887	661,200	745
Glynn,	1,485	602,900	407	1,308	863,200	659
Greene,	8,321	4,441,749	534	8,612	7,424,336	862
Gordon,	2,126	1,154,710	542	2,374	2,022,905	852
Gwinnett,	2,599	1,384,614	532	2,674	2,265,796	847
Habersham,	1,020	443,200	435	1,067	952,481	892
Hall,	1,266	634,600	501	1,324	1,170,785	884
Hancock,	8,441	4,363,685	517	8,481	8,058,275	950
Haralson,	238	133,232	555	251	212,950	848
Harris,	7,968	4,218,416	530	8,160	7,100,655	870
Hart,	1,585	742,665	468	1,633	1,379,432	844
Heard,	2,440	1,401,426	574	2,783	2,521,825	906
Henry,	4,580	2,323,978	509	4,736	4,914,400	1,037
Houston,	11,443	5,375,195	472	11,617	11,224,900	966
Irwin,	307	194,155	631	350	373,000	1,065
Jackson,	3,110	1,799,727	528	3,618	2,980,138	823
Jasper,	6,967	3,188,500	468	7,105	6,997,775	981
Jefferson,	6,415	1,795,180	421	7,061	5,878,858	832

TABLE B.—CONTINUED.

COUNTIES.	No. Slaves in 1862.	Aggregate Val- ue of Slaves in 1862.	Avg'e. value Slaves in '62.	No. Slaves in 1863.	Aggregate Val- ue of Slaves in 1863.	Avg'e. value Slaves in '63.
Johnson,	858	431,415	503	906	727,925	803
Jones,	6,486	2,681,210	413	6,296	5,213,128	828
Laurens,	3,520	1,697,190	482	3,746	2,823,016	753
Lee,	5,075	2,820,256	557	5,694	4,749,400	847
Liberty,	6,179	2,130,565	345	5,339	3,936,330	737
Lincoln,	3,882	1,614,306	416	3,826	3,455,143	903
Lowndes,	3,217	1,535,566	477	4,043	3,602,510	891
Lumpkin,	472	199,335	423	444	321,780	724
Macon,	5,695	2,491,320	435	6,029	4,864,810	806
Madison,	1,986	856,385	432	1,961	1,503,369	766
Marion,	3,591	2,013,035	575	3,550	3,394,550	956
McIntosh,	3,100	1,214,806	401	1,641	1,185,440	722
Merriwether,	8,707	4,220,866	485	8,956	7,972,060	890
Miller,	790	310,256	390	932	751,650	788
Milton,	636	381,769	616	669	715,150	1,069
Mitchell,	1,984	863,539	436	2,117	1,940,630	911
Monroe,	10,533	4,247,400	403	10,239	10,066,866	983
Montgomery,	1,019	472,956	460	1,071	903,195	843
Morgan,	6,900	3,529,735	512	6,620	6,006,026	906
Murray,	1,466	630,675	430	1,536	1,282,050	834
Murcogee,	6,510	3,493,829	537	7,389	7,355,900	995
Newton,	6,200	3,001,049	486	6,408	6,523,395	1,018
Oglethorpe,	7,331	3,027,475	427	7,319	5,697,375	775
Paulding,	582	329,164	565	627	624,126	995
Pickens,	251	138,850	553	274	257,190	938
Pierce,	396	151,981	496	419	319,935	763
Pike,	4,949	2,502,444	502	5,180	4,930,156	953
Polk,	2,568	1,337,251	520	2,668	2,430,620	911
Pulaski,	5,102	2,333,787	455	5,548	4,686,461	844
Putnam,	7,515	4,241,200	591	7,372	7,181,950	974
Quitman,	1,733	1,051,285	606	1,810	1,628,585	899
Rabun,	211	116,550	552	239	190,350	796
Randolph,	4,638	2,279,409	491	4,856	4,989,780	1,027
Richmond,	7,814	3,828,375	489	8,527	8,278,250	970
Schley,	2,748	1,370,740	495	2,569	2,661,360	1,035
Scriven,	4,854	1,650,650	346	5,492	4,245,670	773
Spalding,	3,863	2,001,394	516	4,083	3,098,010	758
Stewart,	7,895	4,262,533	539	7,908	6,433,190	804
Sumter,	6,864	3,713,539	549	7,447	7,254,184	974
Talbot,	8,485	3,771,185	441	8,846	9,221,350	1,042
Taliaferro,	2,917	1,393,345	450	2,925	2,664,971	911
Tatnall,	1,202	544,985	453	1,224	1,197,385	978
Taylor,	2,574	1,191,325	467	2,765	2,304,045	832
Telfair,	875	441,030	508	939	943,725	1,005
Terrell,	3,270	1,613,650	463	3,483	3,032,895	870
Thomas,	7,574	3,687,510	474	8,223	8,528,262	1,024
Towns,	128	70,484	556	175	167,716	958
Troup,	10,333	5,711,256	544	10,539	10,379,246	984
Twiggs,	5,271	2,533,925	484	5,375	4,887,193	909
Union,	126	59,800	474	129	125,220	970
Upson,	4,888	2,562,102	524	4,817	4,854,055	1,007
Walker,	1,750	909,108	526	1,872	1,954,020	1,043
Walton,	4,774	2,179,612	456	4,886	4,483,057	917
Ware,	1,448	669,730	461	1,538	1,423,050	925
Warren,	5,220	2,605,900	500	5,431	4,406,610	811
Washington,	6,997	3,207,303	459	7,338	6,377,877	870
Wayne,	611	241,871	396	642	407,761	635
Webster,	2,377	1,328,805	557	2,423	2,334,521	963
White,	268	137,425	512	383	336,051	877
Whitfield,	1,886	972,375	516	2,188	2,227,070	1,013
Wilcox,	470	177,300	377	464	423,306	910
Wilkes,	7,957	3,863,760	485	8,204	6,856,255	835
Wilkinson,	4,234	2,257,777	533	4,274	3,300,388	772
Worth,	745	389,000	522	948	785,150	823
	473,761	\$230,502,040	486	486,170	444,075,247	913,45

Average value of Slaves throughout the State in 1863, \$913.45.

TABLE C.

Showing the number of Polls, Professions, Free Persons of Color, Children between the ages of Six and Eighteen years, by Parents, and by Guardian; Number of hands employed between the ages of 12 and 15, between 15 and 55, and between 55 and 65; Value of City or Town Property, Amount of Money and Solvent Debts, and value of Merchandise, as returned on the Tax Books in the Comptroller General's Office for the year 1863.

COUNTIES.	Polls.	Professions.	Free persons of Color, or.	Children between 6 and 18, by Parents.	Children between 6 and 18, by Guardian.	No. of hands employed between 12 and 15.	No. of hands employed between 15 and 55.	No. of hands employed between 55 and 65.	City or Town Property.	Money and Solvent Debts.	Merchandise.
Appling,	309	3	1	\$32	10	62	387	16	\$ 3,500	164,147	12,238
Baker,	202	10		421	8	273	1,726	155	11,590	417,528	43,830
Baldwin,	306	13	13	560	42	258	495	13	491,075	1,475,045	321,100
Banks,	274	8	1	794	38	229	601	53	12,812	224,943	8,400
Bartow,	1,109	32	5	2,182	96	396	1,881	48	345,665	1,972,194	211,647
Berrien,	309	3		898	10	146	450	45	14,773	230,737	12,584
Bibb,	899	33	17	1,218	33	230	797	19	5,118,450	5,774,474	1,416,116
Brooks,	384	16	2	1,009	20	449	1,974	139	79,915	852,345	913,124
Bryan.	141	3		324	5	251	690	74	2,836	185,389	
Bulloch,	386	4		1,177	64	226	998	47	20	417,407	6,340
Burke,	623	19	21	995	7	866	4,390	380	83,415	1,271,754	126,197
Butts,	363	12	3	977	15	342	1,358	63	191,285	812,190	25,310
Calhoun,	187	8		525		307	1,314	71	29,275	334,959	
Camden,	116	2	2	201		172	629	133	6,025	183,833	6,244
Campbell,	610	17	3	1,408	25	343	1,020	62	62,500	600,710	116,794
Carroll,	926	24	8	2,588	122	775	1,482	144	76,225	\$11,844	47,268

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Catoosa,	376	5	2	980		89	281	16	131,774	375,070	16,909
Charlton,	100	2		337	29	36	189	7	9,265	123,662	1,000
Chatham,	813	37	231	1,061	54	186	1,625	423	13,358,000	8,758,500	8,067,500
Chat'h'chee,	298	7	2	762	40	316	1,457	59	18,516	401,657	59,099
Chattooga,	539	18	1	1,220	71	306	1,014	40	32,325	621,633	254,051
Cherokee,	901	9	19	2,019		101	589	9	23,075	609,377	9,695
Clarke,	563	24	10	1,683		602	2,602	238	1,209,775	3,123,840	333,802
Clay,	277	13	3	573	6	167	974	72	130,000	489,203	225,393
Clayton,	342	6	6	778	9	216	621	40	192,600	365,727	63,338
Clinch,	262	5		789	16	113	437	43	16,328	608,322	14,577
Cobb,	1,076	35	4	2,440	53	417	1,547	145	1,088,525	2,361,871	267,287
Coffee,	216	7	7	554	15	76	237	17	4,230	149,383	
Columbia,	386	18	24	663	26	559	3,157	229	56,475	1,061,789	16,165
Colquitt,	125			289			24	2	1,275	43,217	
Coweta,	743	27	4	1,316	25	540	2,577	99	473,910	1,610,398	754 015
Crawford,	359	7	7	696	15	351	1,815	193	9,575	626,705	9,477
Dade,	281	4		595	47	38	176	10	27,660	239,448	5,096
Dawson,	282	2		870		242	336	27	9,798	147,230	1,613
Decatur,	712	23	1	1,570	71	376	2,201	125	367,500	1,487,301	87,400
DeKalb,	573	12	5	1,318	11	242	570	22	306,148	780,607	67,900
Dooly,	497	15	2	1,079	87	465	1,955	82	11,775	461,587	19,512
Dougherty,	240	25	2	354	8	474	2,594	335	596,045	1,203,473	2,432,503
Early,	309	15		586		329	2,118	127	83,836	839,781	45,664
Echols,	433			433		34	150	8	2,359	96,775	
Effingham,	310	9	2	601	22	234	1,100	142	66,500	366,785	400

TABLE C.—CONTINUED.

COUNTIES.	Polls.	Profes- sions.	Free per- sons of Col- or.	Children be- tween 5 and 13 by Parents.	Children be- tween 6 and 13, by Guar- dian.	No. of hands employed be- tween 12 and 13.	No. of hands employed be- tween 15 and 50.	No. of hands employed be- tween 55 and 65.	City or Town Pro- perty.	Money and Solvent Debits.	Merchandise.
Elbert,	563	14	7	1,063	38	527	2,308	133	92,593	1,296,150	42,030
Emanuel,	422	6	19	911	37	172	606	40	9,050	430,968	8,445
Fannin,	456	5		1,633	27		8		10,865	112,290	
Fayette,	487	12	2	1,163	46	366	1,121	50	24,605	444,411	25,872
Floyd,	866	25	12	1,636	42	566	2,470	171	770,145	2,199,778	178,048
Forsyth,	580	11	3	1,653	72	79	383	16	30,823	396,484	52,911
Franklin,	541	5	12	1,334	13	152	555	75	31,720	377,216	12,545
Fulton,	1,223	35	10	1,727	69	2	152	13	6,640,125	3,571,655	2,375,934
Gilmer,	515	6		1,568	80	30	74	10	19,125	159,196	2,725
Glascøck,	190	3	8	339	17	149	151	23	5,470	181,734	
Glynn,	96	4	6	191	3	151	512	107	131,376	256,280	
Greene,	542	26	15	956	44	795	3,909	319	251,316	1,457,183	844,466
Gordon,	789	15	9	1,829	47	211	1,017	65	123,025	883,507	29,717
Gwinnett,	864	12	14	2,337	211	211	909	38	405,125	1,022,055	15,700
Habersham,	487	11	13	1,162	30	122	447	78	18,764	272,934	3,270
Hall,	636	7	5	1,823	16	420	980	96	53,200	612,028	10,809
Hancock,	534	18	16	824	17	590	2,916	177	238,995	1,965,996	70,740
Haralson,	307	4		846	43		64	20	14,612	140,662	
Harris,	645	22	7	1,316	48	622	3,285	217	49,515	1,258,863	57,395
Hart,	451	5	6	1,220	20	279	693	18	16,055	306,503	3,039
Heard,	399	10	2	880	5	229	886	71	17,950	443,095	22,125

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Henry,	643	21			1,109	42	470	1,956	112	74,381	1,052,421	66,117
Houston,	590	27	8		1,060	64	917	5,743	378	310,785	1,921,650	23,650
Irwin,	153			3	405	3	30	102	2	1,525	139,634	
Jackson,	726	13	9	41	1,645	41	306	1,548	122	53,159	809,498	23,856
Jasper,	415	18	8	41	919	41	573	2,418	193	138,421	1,392,305	46,267
Jefferson,	469	24	19	68	789	68	279	2,567	45	133,077	1,151,995	34,278
Johnson,	192	2	6	8	493	8	63	407	29	10,232	259,557	4,949
Jones,	368	11	16	49	702	49	392	2,082	68	26,650	1,180,131	3,378
Laurens,	356	8	2	28	906	28	284	1,503	87	34,350	514,420	280
Lee,	226	12		32	498	32	355	2,194	175	40,300	518,170	3,500
Liberty,	268	8	1	43	557	43	449	2,326	252	65,681	562,040	7,428
Lincoln,	242	11	13	13	451	13	316	1,580	99	7,175	442,983	2,912
Lowndes,	357	13	3	2	709	2	263	1,550	63	89,433	605,642	103,230
Lumpkin,	321	4			776		63	169	27	29,830	161,622	2,300
Macon,	437	19	1	51	871	51	439	2,630	127	79,810	1,017,291	13,310
Madison,	341	7	2		905		272	542	56	6,879	123,161	700
Marion,	410	14	11	53	913	53	324	1,734	114	37,450	609,338	5,063
McIntosh,	120	4	18		227		76	434	39	50,385	113,806	7,400
Meriwether,	720	23	2	52	1,574	52	741	4,114	231	76,941	1,474,680	16,399
Miller,	150	8	1	45	319	45	96	438	13	23,534	233,212	
Milton,	351	4		125	951	125	63	253	21	24,649	312,379	5,175
Mitchell,	282	8		34	608	34	183	1,040	41	14,105	390,147	5,003
Monroe,	630	29	7	574	655	574	751	3,050	243	221,757	2,265,986	170,463
Montgomery,	256	3	2	4	524	4	87	411	20	2,659	176,347	150
Morgan,	390	18			796		565	1,733	120	398,400	1,320,133	106,893

TABLE C.—CONTINUED.

COUNTIES.	Folls.	Profes- sions.	Free Per- sons of Col- or.	Children be- tween 6 and 18, by Guar- dian.	Children be- tween 6 and 18, by Parents.	No. of bands employed be- tween 12 and 13.	No. of bands employed be- tween 15 and 55.	No. of bands employed be- tween 55 and 66.	City or Town Pro- perty.	Money and Solvent Debts.	Merchandise.
Murray,	493	7	3	1,319	68	150	594	51	36,400	485,349	22,020
Muscogee,	994	42	45	1,833	111	316	1,483	129	4,569,870	4,744,030	7,074,049
Newton,	837	22	17	2,067	38	605	2,128	165	436,605	1,951,681	163,839
Oglethorpe,	497	19	2	989	39	569	2,929	112	52,150	1,213,573	132,959
Paulding,	169	6		1,463	4	60	228	48	14,700	228,513	13,776
Pickens,	416	5		1,021	36	23	95		14,350	131,711	1,500
Pierce,	141	4		398		45	93	29	24,365	70,090	
Pike,	637	12	15	1,242	52	467	2,079	154	98,080	889,633	149,270
Polk,	380	14		850	30	353	1,314	75	27,415	712,674	40,395
Pulaski,	488	20	14	935	17	486	2,074	271	151,350	845,668	260,053
Putnam,	379	18	6	674	43	490	2,493	161	186,300	1,586,410	16,825
Quitman,	195	7	1	463	4	150	687	42	48,700	315,067	250,872
Rabun,	286	2		848		27	88	3	77,355	114,591	
Randolph,	544	27		1,120	29	456	2,416	116	359,846	499,275	416,168
Richmond,	1,922	54	137	2,705	49	370	2,469	353	9,484,100	10,490,425	17,596,150
Schley,	236	7	4	467	31	192	994	53	20,235	457,128	10,350
Scriven,	412	22		892	52	427	2,216	172	5,675	584,993	
Spaulding,	522	24	15	865	42	372	1,830	113	925,045	1,407,085	1,790,611
Stewart,	547	25		974	12	560	3,981	220	98,420	1,214,366	76,689
Sumter,	687	33	3	1,374	58	708	3,577	236	606,835	2,536,689	148,900
Talbot,	538	19	2	1,002	28	538	2,683	43	182,600	2,117,268	44,825
Taliaferro,	229	12	28	424	29	257	1,443	115	39,300	365,412	57,327

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Tattnall,	296	4	2	917	27	106	475	23	4,375	295,542	800
Taylor,	382	12		817	2	211	967	42	51,456	647,178	774,741
Telfair,	207	2		459	5	45	233	15	1,237	137,303	5,894
Terrell,	352	13		625	9	270	1,472	157	89,076	654,847	6,800
Thomas,	591	19	5	1,149	88	328	3,592	243	408,025	1,941,544	1,665,271
Towns,	190	2		718	8		84		5,209	69,850	1,185
Troup,	805	35	15	1,305	17	1,006	4,918	286	819,060	2,922,436	2,563,720
Twiggs,	272	11	23	477	49	419	2,231	143	13,705	779,103	520
Union,	419	2		1,090	163	263	347	6	16,650	179,829	430
Upson,	553	13		1,116	55	455	2,536	130	103,000	1,098,296	95,373
Walker,	797	12	14	2,263	62	178	789	9	40,320	843,763	12,502
Walton,	697	16	2	1,445	25	469	1,710	230	96,002	1,307,986	58,526
Ware,	181	4	1	417		113	760	48	21,255	919,061	26,725
Warren,	396	11	31	785	40	486	1,922	125	84,575	1,108,801	21,117
Washington,	648	17	35	1,246	55	550	3,792	131	144,825	1,441,728	34,730
Wayne,	116	4	6	303		25	158	22	3,400	111,126	5,000
Webster,	301	13	1	645	17	260	1,249	41	23,556	435,192	55,899
White,	326	7	5	826	10	19	151	11	10,230	214,863	2,995
Whitfield,	649	24	3	1,408	44	4	5	3	550,906	1,226,176	65,410
Wilcox,	170	1		450	24	157	217	12	4,025	129,176	5
Wilkes,	400	14	17	906	67	571	3,200	172	256,230	1,719,048	160,095
Wilkinson,	517	12	3	1,198	22	534	2,052	97	36,290	846,268	6,160
Worth,	192	5	1	486	23	79	444	30	2,537	216,741	200
	60,168	1,744	1,159	130,718	4,730	40,602	188,606	12,964	55,568,277	131,727,364	54,258,736

TABLE D.

Showing the Capital employed in Shipping and Tonnage, Stock, Manufactures, &c.; Value of Household and Kitchen Furniture, Value of Property not enumerated, Total value of property returned in 1862 and 1863, and the increase of the returns of 1863 over the returns of 1862.

COUNTIES.	Shipping and Tonnage.	Stocks and Manufactures.	Household and Kitchen Furniture.	Value of Property not enumerated.	Total value of Property in 1862.	Total Value of Property in 1863.	Increase.
Appling,		600	300	665,008	2,491,831	1,237,576	954,255
Baker,	200	250	17,300	628,169	7,707,591	4,667,803	3,039,788
Baldwin,		351,400	50,100	541,085	8,991,525	4,935,024	4,056,501
Banks,		2,500	2,690	254,330	1,988,311	1,321,595	666,716
Bartow,	7,625	836,251	65,290	1,037,594	14,509,657	8,583,710	5,925,947
Berrien,		530	3,300	364,448	1,588,058	1,033,079	554,979
Bibb,	3,850	5,595,479	286,310	785,502	28,324,660	11,371,637	13,953,023
Brooks,	640	5,310	13,600	837,864	9,491,325	4,773,503	4,717,822
Bryan,		2,857	7,900	326,272	2,905,480	1,812,095	1,093,385
Bulloch,			1,700	639,445	3,778,272	2,580,177	1,198,095
Burke,	5,840	72,925	59,265	1,497,741	20,707,524	11,356,321	9,351,203
Butts,		405,900	29,655	513,802	6,012,785	3,742,895	2,269,890
Calhoun,		100	6,950	470,965	5,277,771	2,896,067	2,381,704
Camden,		3,400	500	146,642	2,225,135	2,295,469	
Campbell,		264,783	10,550	740,848	5,729,307	3,500,623	2,228,684
Carroll,		22,605	10,350	746,929	5,631,087	3,688,856	1,942,231
Catoosa,		23,075	12,170	307,043	2,917,493	1,880,307	1,037,186
Charlton,				153,796	748,996	485,237	263,759

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Chatham,	70,000	214,000	313,000	446,500	41,268,000	22,834,550	18,433,450
Chattahoochee,		1,550	18,300	553,242	4,976,501	3,070,982	1,905,519
Chattooga,		44,286	11,605	470,157	5,212,969	2,986,819	2,226,150
Cherokee,		50,725	4,800	593,852	4,706,916	2,972,978	1,733,938
Clarke,		568,700	116,700	497,715	12,616,699	8,280,739	4,335,960
Clay,	2,000	18,075	11,610	355,914	4,165,158	2,641,643	1,523,515
Clayton,		8,000	7,346	336,678	3,229,317	1,957,454	1,271,863
Clinch,		126,100	5,500	385,088	2,751,890	1,573,460	1,178,430
Cobb,	5,000	1,272,226	115,336	1,261,199	13,745,758	7,090,054	6,655,704
Coffee,		2,300		572,209	1,580,217	945,623	684,594
Columbia,		8,500	24,700	938,780	10,836,895	7,181,276	3,655,619
Colquitt,				210,251	530,429	355,664	174,765
Coweta,	6,200	25,500	54,935	1,206,281	14,701,307	8,409,494	6,291,813
Crawford,		15,362	8,015	699,824	6,695,700	4,108,683	2,587,017
Dade,		27,100	2,400	217,978	1,931,311	1,173,289	758,022
Dawson,		5,300	450	144,251	1,023,277	781,777	241,500
Decatur,		52,100	32,527	1,151,178	11,990,599	6,959,786	5,030,813
DeKalb,		41,414	17,530	544,222	5,713,571	3,548,912	2,164,659
Dooly,		3,000	5,585	684,702	6,285,067	4,075,129	2,209,938
Dougherty,		8,000	38,500	824,055	15,930,966	7,681,033	8,249,933
Early,	1,000	17,000	22,339	912,851	8,332,824	4,587,248	3,745,576
Echols,			700	163,617	800,326	492,446	307,880
Effingham,	25,700	12,784	9,350	437,927	4,291,641	2,373,024	1,918,617
Elbert,	5,900	65,784	19,155	629,106	9,009,184	5,992,632	3,016,552
Emanuel,	300		400	674,940	3,185,413	1,959,856	1,225,547

TABLE D.—CONTINUED.

COUNTIES.	Shipping and Tonnage.	Stocks and Manufactures.	Household and Kitchen Furniture.	Value of Property not enumerated.	Total value of Property in 1863.	Total value of Property in 1862.	Increase.
Fannin,		5,637		156,755	790,853	681,254	109,599
Fayette,		3,000	7,975	503,141	4,690,637	2,902,078	1,788,559
Floyd,	4,410	561,910	74,600	841,549	14,095,998	8,830,256	5,265,742
Forsyth,		44,370	2,100	348,946	2,644,204	1,931,570	712,634
Franklin,			1,960	397,659	2,918,690	2,003,437	915,253
Fulton,	11,595	1,008,094	228,975	740,145	22,626,778	9,753,386	12,873,392
Gilmer,		400	1,000	238,160	1,181,081	877,039	304,042
Glascok,			700	191,873	1,486,212	1,042,829	443,383
Glynn,		35,995	1,000	155,290	1,993,001	1,520,275	172,726
Greene,		329,927	62,335	960,775	13,390,048	8,375,848	5,014,200
Gordon,		9,940	9,100	555,937	6,345,516	4,238,031	172,726
Gwinnett,		295,850	10,200	658,313	6,266,928	4,031,830	2,235,098
Habersham,		5,800	10,425	288,053	2,364,306	1,456,349	877,957
Hall,	50	26,400	7,340	450,803	3,461,478	2,420,597	1,040,881
Hancock,		2,170	65,495	998,198	13,993,370	8,723,336	5,270,034
Haralson,		1,900		171,559	945,093	794,510	159,583
Harris,		36,225	24,450	995,875	11,482,422	7,765,097	3,717,325
Hart,		500	3,221	314,065	2,709,935	1,814,850	895,085
Heard,		30,000	5,900	572,497	4,974,393	3,028,457	1,945,936
Henry,		17,575	6,250	968,726	9,218,143	5,491,812	3,726,331
Houston,		60,250	29,125	1,486,476	19,236,786	11,171,625	8,065,161

Irwin,	2,000	6,885	139,983	1,303,746	711,245	592,501
Jackson,		3,550	558,866	5,834,143	4,245,168	1,588,975
Jasper,		9,500	966,913	11,428,420	6,602,372	4,826,048
Jefferson,		9,500	1,197,760	10,649,760	6,220,243	4,429,517
Johnson,	2,000	2,000	240,118	1,680,135	1,210,272	469,863
Jones,		9,175	720,768		5,443,355	
Laurens,	9,000	10,909	713,401	5,337,047	3,647,871	1,689,176
Lee,		9,830	770,311	9,098,784	5,433,954	3,664,830
Liberty,		9,400	635,111	5,940,772	3,671,377	2,269,395
Lincoln,		3,635	552,145	5,377,835	3,501,067	1,876,768
Lowndes,		20,700	570,674	6,544,000	3,675,259	2,868,741
Lumpkin,		39,900	163,498	1,216,746	895,545	321,201
Macon,		5,500	855,262	9,046,851	5,416,988	3,629,863
Madison,		15,801	320,775	3,000,139	2,056,722	943,387
Marion,			627,599	6,002,320	4,132,319	1,870,001
McIntosh,	500	73,850	212,534	2,083,976	2,505,042	4,898,251
Meriwether,		900	1,190,302	13,448,492	8,550,241	634,340
Miller,		1,000	260,255	1,669,989	1,035,640	679,206
Milton,		1,825	282,270	2,037,913	1,358,707	1,786,464
Mitchell,		400	459,888	4,142,779	2,356,315	7,779,673
Monroe,		75,375	1,500,387	17,126,763	9,347,090	756,241
Montgomery,		2,500	431,210	1,932,069	1,175,828	3,081,650
Morgan,		15,680	695,865	10,259,772	7,178,121	1,266,551
Murray,		15,374	369,600	3,582,973	2,316,422	16,861,935
Muscogee,	76,500	2,180,755	935,738	29,993,591	13,131,656	

TABLE D.—CONTINUED.

COUNTIES.	Shipping and Ton- nage.	Stocks and Manufac- tures.	Household and Kitchen Furniture	Value of Property not enumerated.	Total value of Property in 1903.	Total value of Property in 1902.	Increase.
Newton,		414,855	40,800	995,526	12,934,851	7,537,279	5,397,572
Oglethorpe,		3,250	29,335	649,922	9,541,961	6,277,533	3,264,428
Paulding,		440		357,866	2,106,318	1,453,852	652,466
Pickens,				200,640	1,100,263	844,922	255,341
Pierce,		11,500		254,241	906,503	663,817	242,686
Pike,	1,000		29,700	801,255	8,635,202	5,558,347	3,076,855
Polk,		3,350	25,500	447,784	5,562,183	3,504,600	2,057,583
Pulaski,	23,290	10,415	15,350	710,501	8,868,602	5,517,216	3,351,386
Putnam,		282,800	53,650	852,545	12,106,235	8,077,945	4,128,290
Quitman,			5,600	300,546	3,466,168	2,337,541	1,128,627
Rabun,		180		180,861	772,592	602,490	170,102
Randolph,		84,971	24,831	807,274	9,460,697	5,690,708	3,769,989
Richmond,	270,400	1,838,300	498,800	979,750	52,859,150	19,943,050	32,916,100
Schley,		6,300	14,200	433,091	4,503,194	2,683,581	1,819,613
Scriven,		68,839	6,450	616,306	7,251,223	3,757,736	3,493,487
Spaulding,	2,150	20,970	50,693	637,929	10,773,637	5,598,972	5,174,664
Stewart,		19,450	17,450	1,143,450	12,277,737	8,728,135	3,549,602
Sumter,	800	30,356	72,855	1,203,060	15,183,300	8,636,548	6,546,752
Talbot,	1,000	55,160	38,400	1,151,405	14,953,860	7,808,002	7,145,858
Taliaferro,		10,125	3,150	417,644	4,333,807	2,510,860	1,822,947
Tattnall,			700	670,524	2,695,516	1,677,508	1,018,008

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Taylor,	67,900	6,800	448,508	5,361,242	2,969,625	2,391,618
Telfair,			355,405	1,742,883	1,017,716	725,167
Terrell,	358,913	6,775	567,038	6,458,755	3,757,973	2,700,782
Thomas,	22,000	48,675	1,303,393	17,666,492	8,815,352	8,851,140
Towns,		500	129,780	605,755	471,698	134,057
Troup,	825	140,415	1,517,019	21,324,930	12,221,529	9,103,401
Twiggs,		24,780	791,769	8,368,468	5,034,793	3,333,675
Union,	300		194,769	942,238	667,767	274,471
Upson,	913,515	35,185	779,586	9,497,838	5,708,923	3,787,915
Walker,	30,733	5,074	719,236	5,859,743	3,781,284	2,078,459
Walton,	142,989	28,190	764,081	8,442,633	5,123,149	3,319,484
Ware,		6,500	345,934	2,429,450	1,470,020	959,430
Warren,	23,100	14,950	596,095	7,830,488	5,584,552	2,245,936
Washington,	11,080	21,160	988,956	11,588,077	7,358,197	4,229,880
Wayne,	200	3,800	169,696	792,519	681,464	111,055
Webster,	1,000	5,800	463,638	4,158,121	2,922,641	1,535,480
White,	20,825	2,400	168,813	1,222,261	716,912	505,349
Whitfield,	85,435	23,300	516,490	6,739,102	4,297,770	2,441,332
Wilcox,	1,500	700	334,461	1,203,687	832,350	371,337
Wilkes,	16,350	56,755	1,107,466	11,890,752	7,461,450	4,429,302
Wilkinson,	2,000	6,600	659,271	7,009,766	5,426,930	1,582,836
Worth,	2,100	690	384,648	2,117,937	1,172,528	945,409
	698,475	4,700,811	80,353,880	991,596,583	578,352,262	413,244,321

TABLE E.

Showing number of Polls in 1862, Voters in 1861, and number of Children between the ages of 6 and 18 returned for participation in the Educational Fund of 1862; also, the amount paid to each county for Educational Fund of 1862, the amount paid Representatives, and proportion of each county in dollars, (fractions of cents not being counted,) paid to Senators in the Legislature of 1862 and 1863, the total amount drawn by each county from the Treasury in 1862, and the net amount (in dollars) of tax paid into the Treasury by each county in 1862.

COUNTIES.	No. of Polls in 1862.	No. of Voters in 1861.	No. Children from 6 to 18 years.	Am't of Educational Fund in 1862.	Pay, &c., of Representatives in 1862-63.	Quota of Senator's pay.	Total amount drawn by each county.	Net tax of each county for 1862.	Whole State Tax levied in 1863.
Appling,	527	363	1,073	\$1,026	\$557	\$107	\$1,690	\$2,096	\$3,702 85
Baker,	296	253	510	488	431	158	1,077	8,237	12,870 05
Baldwin,	347	583	748	715	315	111	1,141	9,219	15,335 93
Banks,	540	449	821	788	445	149	1,382	2,376	3,985 87
Bartow,	1,349	1,542	2,779	2,655	1,069	172	3,896	15,083	24,794 54
Berrien,	505	407	929	888	603	197	1,688	1,888	2,738 97
Bibb,	1,323	1,037	2,710	2,590	682	117	3,389	25,414	48,243 39
Brooks,	569	406	825	789	607	159	1,555	8,361	15,980 23
Bryan,	304	204	450	430	471	155	1,056	3,145	4,989 56
Bulloch,	596	378	1,184	1,132	437	143	1,712	4,448	6,341 02
Burke,	938	501	696	666	800	143	1,609	20,862	35,449 33
Butts,	564	418	910	870	383	132	1,385	6,599	10,209 91
Calhoun,	264	172	750	717	447	158	1,322	4,945	8,940 21
Camden,	215	139	265	253	599	110	962	4,145	4,007 66
Campbell,	1,057	879	1,647	1,575	455	139	2,169	6,166	9,722 07

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Carroll,	1,679	1,410	2,865	2,738	1,009	146	3,893	6,386	9,543	43
Catoosa,	609	688	970	928	519	154	1,601	3,302	4,562	27
Charlton,	216	131	396	379	499	110	988	819	1,233	36
Chatham,	1,170	1,583	3,638	3,474	962	155	4,591	42,360	71,727	72
Chattahoochee,	498	427	817	781	417	140	1,338	5,382	8,402	58
Chattooga,	801	666	1,361	1,345	547	172	2,064	5,210	8,888	69
Cherokee,	1,647	1,282	2,387	2,283	928	163	3,374	5,224	7,899	37
Clarke,	565	702	1,577	1,508	625	153	2,286	14,611	21,484	88
Clay,	403	277	641	613	459	153	1,225	4,656	7,113	34
Clayton,	493	517	935	894	411	146	1,451	3,326	5,508	01
Clinch,	458	346	828	792	505	175	1,472	2,668	4,660	30
Cobb,	1,500	2,228	3,414	3,290	443	146	3,879	12,591	23,422	29
Coffee,	373	130	665	636	559	175	1,370	1,592	2,677	28
Columbia,	434	459	671	642	758	136	1,536	12,745	18,439	37
Colquitt,	135	184	317	303	427	159	889	560	884	90
Coweta,	1,181	1,153	1,947	1,862	928	139	2,929	14,813	25,041	56
Crawford,	522	442	723	691	222	126	1,039	7,384	11,531	20
Dade,	455	385	915	875	547	154	1,576	1,770	3,269	65
Dawson,	501	553	941	900	485	148	1,533	1,319	1,720	79
Decatur,	1,037	698	2,049	1,960	736	162	2,858	12,438	18,770	41
DeKalb,	1,033	743	1,424	1,362	461	164	1,987	6,194	9,663	23
Dooley,	748	451	1,537	1,470	232	81	1,783	7,128	10,622	98
Dougherty,	433	315	405	387	438	146	971	13,960	27,241	89
Early,	428	252	620	593	475	158	1,226	8,054	14,170	14
Echols,	184	167	344	329	532	197	1,058	818	1,506	09

TABLE E.—CONTINUED.

COUNTIES.	No. of Polls in 1962.	No. of Voters in 1961.	No. Children from 6 to 18 years.	Am't of Educational Fund in 1962.	Pay, &c., of Representatives in 1962 \$.	Quota of Senator's pay.	Total amount drawn by each county.	Net tax of each county for 1962.	Whole State Tax levied in 1963.
Effingham,	437	284	776	742	454	155	1,351	4,066	7,509 49
Elbert,	886	569	1,203	1,151	544	125	1,820	10,698	15,321 98
Emanuel,	671	384	1,105	1,057	407	119	1,583	3,384	5,467 96
Fannin,	665	612	1,559	1,491	537	171	2,199	1,240	1,387 80
Fayette,	764	807	1,194	1,142	383	132	1,657	2,981	8,035 26
Floyd,	1,293	1,228	2,086	1,995	1,259	172	3,426	15,521	24,106 17
Forsyth,	1,052	990	1,889	1,807	467	163	2,437	3,156	4,460 92
Franklin,	1,010	631	1,527	1,460	439	146	2,045	3,424	4,980 51
Fulton,	1,474	2,059	3,264	3,118	851	146	4,118	17,543	88,737 51
Gilmer,	1,026	835	2,665	2,547	525	171	3,243	1,450	1,979 55
Glascok,	259	187	375	359	387	147	893	1,760	2,533 52
Glynn,	160	358	225	215	595	110	920	3,196	3,382 04
Greene,	643	580	1,813	1,734	694	131	2,559	14,973	22,764 17
Gordon,	1,360	1,250	1,001	957	1,008	191	2,156	7,508	10,824 40
Gwinnett,	1,242	1,291	2,589	2,474	814	164	3,452	7,019	10,607 79
Habersham,	808	476	1,394	1,333	439	146	1,918	2,484	4,043 97
Hall,	925	859	1,947	1,862	798	149	2,809	4,137	5,910 89
Hancock,	587	427	906	866	603	111	1,580	15,564	23,929 14
Haralson,	456	417	801	766	440	162	1,368	1,250	1,609 28
Harris,	893	839	1,454	1,391	866	129	2,386	13,688	19,545 09
Hart,	769	528	1,328	1,270	435	146	1,851	2,963	4,573 25

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Heard,	534	642	1,502	1,437	470	146	2,053	5,214	8,426	56
Henry,	1,056	933	1,464	1,400	836	164	2,400	9,497	15,632	89
Houston,	726	704	1,083	1,036	705	126	1,867	19,865	32,683	58
Irwin,	246	166	469	449	456	132	1,037	1,180	2,180	30
Jackson,	1,264	1,032	1,874	1,792	811	149	2,752	7,632	9,854	66
Jasper,	583	525	1,017	973	305	116	1,394	11,717	19,483	05
Jefferson,	663	524	993	950	371	147	1,468	11,044	18,134	58
Johnson,	324	282	578	553	380	119	1,052	2,044	2,837	12
Jones,	434	450	747	714	331	109	1,154	9,670	15,416	51
Laurens,	741	226	937	896	320	119	1,335	6,428	9,010	92
Lee,	565	335	537	514	423	146	1,083	9,968	15,477	74
Liberty,	380	446	697	667	499	153	1,319	6,565	10,063	22
Lincoln,	306	215	404	386	463	136	985	5,326	9,177	32
Lowndes,	446	397	983	940	595	197	1,732	6,500	11,124	99
Lumpkin,	627	676	1,609	1,539	465	148	2,153	1,530	2,045	70
Macon,	633	387	930	889	391	134	1,414	9,431	15,341	71
Madison,	591	399	1,077	1,030	395	125	1,550	3,513	4,994	71
Marion,	690	394	1,059	1,013	408	140	1,561	7,308	10,200	83
McIntosh,	221	126	272	260	531	153	944	3,947	3,613	56
Meriwether,	875	928	1,690	1,616	813	139	2,568	15,071	22,783	18
Miller,	202	231	390	373	485	162	1,020	1,756	2,882	90
Milton,	658	544	1,096	1,048	452	163	1,663	2,236	3,422	43
Mitchell,	377	447	703	672	441	162	1,275	4,041	7,042	90
Monroe,	761	782	1,232	1,178	736	117	2,031	16,713	29,230	47
Montgomery,	391	266	578	553	230	132	915	1,965	3,246	78

TABLE E.—CONTINUED.

COUNTIES.	No. of Polls in 1862.	No. of voters in 1861.	No. Children from 6 to 18 years.	Am't of Educational Fund in 1862.	Pay, &c., of Representatives in 1862-'3.	Quota of Senator's pay.	Total amount drawn by each county.	Net tax of each county for 1862.	Whole State Tax levied in 1863.
Morgan,	549	382	781	747	355	116	1,218	12,718	17,421 37
Murray,	810	582	1,907	1,824	523	191	2,538	3,917	6,094 71
Muscogee,	1,166	897	2,281	2,180	854	140	3,174	23,950	51,626 79
Newton,	1,049	1,153	2,126	2,031	791	153	2,975	13,462	21,954 84
Oglethorpe,	658	629	1,132	1,083	742	125	1,959	11,250	16,205 94
Paulding,	1,039	962	1,792	1,714	459	162	2,335	2,497	3,494 86
Pickens,	860	720	1,371	1,411	478	171	1,960	1,440	1,851 09
Pierce,	262	312	473	452	557	107	1,116	1,093	1,564 30
Pike,	907	722	1,419	1,357	387	117	1,861	9,717	14,665 73
Polk,	685	511	1,046	1,000	478	162	1,640	6,135	9,490 08
Pulaski,	717	520	1,024	979	359	81	1,419	9,524	15,202 32
Putnam,	501	401	751	718	331	116	1,165	14,383	20,609 84
Quitman,	324	335	414	396	459	154	1,009	4,071	5,888 32
Rabun,	357	358	880	847	475	165	1,487	884	1,235 84
Randolph,	820	685	1,110	1,067	441	153	1,661	10,017	16,231 35
Richmond,	2,331	1,483	2,697	2,577	886	147	3,610	35,893	90,881 55
Schley,	373	308	704	673	405	134	1,212	4,695	7,702 22
Scriven,	646	281	970	928	428	143	1,499	6,613	12,315 84
Spaulding,	886	1,294	571	546	331	132	1,009	10,158	17,490 43

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Stewart,	812	698	751	718	923	154	1,795	15,553	20,795	67
Sumter,	1,099	737	1,925	1,841	830	134	2,805	15,065	25,808	89
Talbot,	682	708	1,048	1,002	818	129	1,949	13,982	25,343	50
Taliaferro,	324	295	467	447	655	131	1,233	4,379	7,490	22
Tattnall,	493	314	865	827	459	153	1,439	2,732	4,515	40
Taylor,	403	523	996	953	387	126	1,466	5,109	9,123	64
Telfair,	296	271	516	494	415	132	1,041	1,672	2,916	60
Terrell,	615	405	656	628	427	153	1,208	6,548	10,948	41
Thomas,	882	620	1,280	1,224	1,270	159	2,653	15,615	29,964	93
Towns,	403	302	718	687	290	165	1,142	794	1,016	91
Troup,	995	875	1,301	1,244	905	146	2,295	22,415	36,325	72
Twiggs,	474	295	737	705	323	109	1,137	8,812	14,312	65
Union,	631	608	1,312	1,255	525	165	1,945	1,122	1,578	17
Upson,	832	685	1,301	1,244	385	129	1,758	10,066	16,055	64
Walker,	1,424	1,125	2,350	2,246	980	154	3,380	6,685	9,942	13
Walton,	1,167	1,006	2,727	2,606	746	153	3,505	8,970	14,278	42
Ware,	315	295	491	470	515	175	1,160	2,433	4,134	11
Warren,	360	567	835	799	403	131	1,333	9,948	13,379	20
Washington,	1,048	766	1,529	1,462	964	111	2,537	13,176	19,685	71
Wayne,	198	130	570	545	535	107	1,187	1,102	1,411	27
Webster,	441	327	745	713	419	154	1,286	5,150	7,592	90
White,	452	358	779	745	459	148	1,352	1,245	2,105	19
Whitfield,	1,370	1,299	2,450	2,340	1,014	191	3,545	1,222	11,604	86
Wilcox,	236	186	550	526	370	81	977	13,318	2,001	57
Wilkes,	549	409	921	881	381	136	1,398	9,498	20,214	59

TABLE E.—CONTINUED.

COUNTIES.	No. of Polls in 1862.	No. of Voters in 1861.	No. Children from 6 to 18 years.	Am't of Educational Fund in 1862.	Pay, &c., of Representatives in 1862-3.	Quota of Senator's pay.	Total am't drawn by each county.	Net tax of each county for 1862.	Whole State tax levied in 1863.
Wilkinson,	911	725	1,332	1,274	339	109	1,722	7,722	11,830 66
Worth,	350	305	483	462	463	146	1,071	1,953	3,573 41
TOTAL.	91,562	79,295	156,848	\$150,000	\$74,625	\$18,985	\$242,610	\$1,025,173	\$1,692,092 42

TABLE F.
Consolidated Schedule of the Beneficiaries of the Indigent Soldiers' Family Fund.

COUNTIES.	Widows of soldiers.	Disabled and discharged soldiers.	Women dependent upon deceased soldiers or these in service.	Orphans of deceased soldiers under 12 years of age.	Children dependent upon soldiers in service.	Children under 12 years of age of discharged soldiers charged.	Other persons over 12 years of age dependent upon soldiers.	Total number of beneficiaries.	Apportionment to each county.
Appling,	9		127	30	293			459	\$13,641
Baker,	13		64	21	99			197	5,854
Baldwin,	30	2	149	33	215			429	12,749
Banks,	46		108	114	256			524	15,573
Bartow,	81	17	448	185	988	17	36	1772	52,663
Berrien,	30	1	140	76	330			577	17,148
Bibb,	58	16	361	98	603		70	1206	35,842
Brooks,	14		65	44	155		3	281	8,351
Bryan,	3		67		168			238	7,073
Bulloch,	12		26	26	76		1	141	4,190
Burke,	14	1	184	17	300			516	15,335
Butts,	17	3	162	26	243	8	7	466	13,849
Calhoun,	16	2	67	30	143		5	263	7,816
Camden,			42		106		2	150	4,457
Campbell,	52	7	269	123	587	3	14	1055	31,354
Carroll,	104	5	444	247	1040	3		1843	54,773
Catoosa,	16	4	240	34	428	6	3	731	21,725
Charlton,								213	5,943
Chatham,	49	2	469	22	14		2	558	16,583

TABLE F.—CONTINUED.

COUNTIES.	Widows of sol- diers.	Disabled & dis- charged sol- diers.	Women dependent upon disabled or deceased soldiers these in service.	Orphans of ceased soldiers under 12 years of age.	Children ac- cording to ser- vice.	Children under 12 years of age of dis- abled soldiers dis- charged.	Other persons over 12 years of age de- pendent upon sol- diers.	Total number of beneficiaries.	Apportionment to each county.
Chattahoochee,	18	8	106	35	253	4	1	425	12,630
Chattooga,	39	5	203	68	443	2	6	766	22,765
Cherokee,	93	17	509	218	1024	33	91	1985	58,993
Clarke,	40	6	177	49	354	11	20	657	19,525
Clay,	17	2	97	54	210	8	8	396	11,769
Clayton,	19	7	119	47	253	2	8	455	13,522
Clinch,	17	2	108	34	319	14		494	14,681
Cobb,	65	11	475	161	1016	15		1743	51,801
Coffee,	22		68		245			335	9,956
Columbia,	23		113	60	175		4	375	11,144
Colquitt,	16	5	39	44	95	19		218	6,478
Coveta,	59	6	306	123	700	5		1199	35,634
Crawford,	31	5	116	65	263	8	4	492	14,622
Dade,	14	6	153	39	278			490	14,562
Dawson,	42	5	208	79	403	12	4	753	22,379
Decatur,	40	2	173	96	365	1	22	699	20,774
DeKalb,	41	6	287	84	703	4	8	1233	36,644
Dooly,	44	2	245	84	463			838	24,905
Dougherty,	9	4	82	18	139	3	18	273	8,113
Early,	20	1	115	44	200		3	383	11,382
Echols,	11	3	74	35	168			291	8,024

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Effingham,	2	42	5	124				3	176	5,230
Elbert,	34	155	84	301		50		5	629	18,693
Emanuel,	22	73	64	180		3			344	10,223
Fannin,	32	216	90	493		19			859	25,529
Fayette,	50	252	123	526				20	976	29,006
Floyd,	56	423	139	968		4		36	1693	50,315
Forsyth,	49	406	76	848		2		7	1397	41,518
Franklin,	48	142	117	281				3	591	17,564
Fulton,	45	457	86	834		4		38	1466	43,568
Gilmer,	62	418	131	799		7		15	1441	42,826
Glascok,	2	51	9	85					148	4,398
Glynn,	3	28	7	36		6			80	2,377
Greene,	18	82	46	166				2	316	9,391
Gordon,	42	318	46	773					1180	35,069
Gwinnett,	91	492	240	1103		35		26	2005	59,589
Habersham,	43	253	84	335		19			745	22,141
Hall,	73	253	168	635		13		18	1165	34,623
Hancock,	9	117	15	189		8		7	351	10,431
Haralson,	36	92	58	197				3	386	11,470
Harris,	31	165	65	329		2			600	17,831
Hart,	50	172	119	342				2	690	20,506
Heard,	27	119	55	314				2	517	15,365
Henry,	45	219	87	497				1	854	25,380
Houston,	22	205	41	440		6		17	738	21,933
Irwin,	9	16	20	40					84	2,496

TABLE F.—CONTINUED.

COUNTIES.	Widows of soldiers.	Disabled & discharged soldiers.	Widows dependent upon disabled or deceased soldiers, those in service.	Orphans of deceased soldiers under 12 years of age.	Children dependent upon soldiers in service.	Children under 12 years of age of disabled soldiers charged.	Other persons over 12 years of age dependent upon soldiers.	Total number of beneficiaries.	Apportionment to each county.
Jackson,	66		3	219	145	435		868	25,796
Jasper,	16		5	98	36	234		389	11,561
Jefferson,	27		2	138	3	326	7	503	14,949
Johnson,	14		1	56	36	135		242	7,192
Jones,	12			86		214		312	9,272
Laurens,	17		2	182	62	455	5	779	23,151
Lee,	12			50	31	148		271	8,054
Liberty,	5		1	94	14	237	2	365	10,847
Lincoln,	9			37	16	61		123	3,655
Lowndes,	25		2	95	68	248		438	13,017
Lumpkin,	45			336	108	455		974	28,947
Macon,	21		3	122	46	229		421	12,512
Madison,	46			126	117	283		572	16,999
Marion,	22		1	170	20	452	4	669	19,882
McIntosh,	10		1	44	20	77	5	157	4,666
Meriwether,	45		2	239	107	487	3	883	26,242
Miller,	16			84	33	148		281	8,351
Milton,	25		5	198	43	420	5	696	20,684
Mitchell,	30			151	57	329	5	572	16,999
Monroe,	25		3	154	51	309	6	548	16,286

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Montgomery,	15			68	46	155				287	8,529
Morgan,	11	2		64	29	111				224	6,657
Murray,	26	1		248	59	549				899	26,718
Muscogee,	37	4		382	91	587				1137	33,791
Newton,	53	10		240	107	171	8			604	17,950
Oglethorpe,	16	2		84	5	162	21			271	8,054
Paulding,	61	7		281	139	609				1097	32,602
Pickens,	51	11		292	127	529	34			1044	31,027
Pierce,	11	1		80	33	187				312	9,272
Pike,	55	4		230	144	415	4			852	25,321
Polk,	18	2		205	54	428				716	21,279
Pulaski,	37	1		146	97	348			9	632	18,782
Putnam,	17	18		68	32	185	32		3	352	10,461
Quitman,	18			93	31	174				316	9,391
Rabun,	13	3		112	32	252	12		2	426	12,660
Randolph,	36	5		137	85	289	4		3	559	16,613
Richmond,	48	5		412	9	470	5		4	953	28,322
Schley,	8	1		84	13	181				287	8,529
Scriven,	15			142	38	296	1		3	491	14,592
Spalding,	27	1		210	61	428				731	21,788
Stewart,	37	4		151	104	289	12		12	609	18,099
Sumter,	36	12		301	12	607	5		6	968	28,768
Talbot,	21	4		106	49	189				380	11,293
Taliaferro,	12	1		31	29	40				113	3,358
Tattnall,	20			121	39	293				473	14,057

TABLE F.—CONTINUED.

	71	29	150	107	355	3	7	722	21,457
Taylor,	12			64	131		1	208	6,181
Telfair,	26		107	46	187			366	10,877
Terrell,	27	8	214	70	472	9	4	804	23,894
Thomas,	16	2	145	41	346			550	16,345
Towns,	26	5	121	94	268		1	515	15,305
Troup,	24	4	116	55	205	5	8	417	12,393
Twiggs,	28	1	234	65	580	2	1	911	27,074
Union,	25	3	179	43	340	2	4	596	17,713
Upson,	49	10	373	114	839	11	5	1401	41,637
Walker,	76	2	190	198	444		40	950	28,233
Walton,	14		84	40	200			338	10,045
Ware,	24	3	143	70	231	5	21	497	14,770
Warren,	46		195	111	418		3	773	22,973
Washington,	11	2	102	5	331	1	40	492	14,622
Wayne,	20	1	63	51	174		2	311	9,242
Webster,	35	6	147	73	306	4	3	574	17,059
White,	56		356	53	719			1184	35,188
Whitfield,	32	4	76	88	186			386	11,471
Wilcox,	13	3	73	29	174		6	298	8,856
Wilkes,	35	1	197	91	434			758	22,527
Wilkinson,	19	9	70	16	104	13		231	6,865
Worth,									
	4,022	553	22,855	8,556	46,219	582	841	83,628	\$2,484,398

TABLE G.
A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1863.

NAMES OF BANKS.	LIABILITIES.					
	Capital Stock paid in.	Notes of Banks in circulation.	Deposits.	Due to Banks and others.	Dividends unclaimed.	Reserved Fund
Marine Bank, Savannah,	\$1,000,000	\$ 780,802	\$ 318,774	\$ 134,972	\$ 53,965	\$ 231,143
Planters' Bank, Savannah,	253,400	1,418,357	1,054,857	142,133	48,463	227,020
Merchants' and Planters' Bank, Savannah,	552,832	1,376,147	930,471	117,649	140,303	\$ 7,970
Bank of the State of Georgia, Savannah,	1,500,000	2,104,405	2,546,377	352,006	42,670	382,255
Bank of Savannah, Savannah,	500,000	607,658	352,006	112,585	46,386	246,402
Farmers' and Mechanics' Bank, Savannah,	250,000	387,262	194,293	132,100	1,983	52,242
Bank of Commerce, Savannah,	500,000	842,093	642,982	473,475	17,002	171,981
Timber Cutters' Bank, Savannah,	50,000	119,431	21,250	280,163	423,130	1,170,922
Central Railroad Bank, Savannah,	4,656,800	571,510	2,061,207	760,587	112,126	1,760,855
Georgia Railroad Bank, Augusta,	4,156,000	1,655,765	2,718,147	2,054,079	34,812	269,707
Mechanics' Bank, Augusta,	500,000	1,198,100	6,374,397	532,707	23,967	104,036
Bank of Augusta, Augusta,	600,000	750,548	1,713,529	197,336	1,197	144,947
City Bank of Augusta, Augusta,	400,000	693,617	451,579	84,202	6,734	206,441
Union Bank of Augusta, Augusta,	300,000	730,282	1,312,800	82,889	7,512	157,203
Augusta Insurance & Banking Co., Augusta,	375,000	552,111	308,540	58,527	10,875	58,710
Bank of Columbus, Columbus,	500,000	853,961	2,067,035	42,549	3,769	17,926
Bank of Middle Georgia, Macon,	125,000	170,303	85,865	43	1,050	9,201
Bank of Athens, Athens,	100,000	187,006	137,618	222	1,094	2,944
Bank of the Empire State, Rome,	111,000	133,012	93,310	50,271	41,939	439,925
Manufacturers' Bank, Macon,	118,800	121,451	140,664	10,922	5,129	1,099,353
Bank of Fulton, Atlanta,	120,000	315,995	561,052	560		246,779
Bank of Whitfield, Dalton,	150,000	78,969	1,818			169,243
Cherokee Insurance & Banking Co.,	128,000	25,634	18,608			378,164
Northwestern Bank of Georgia,	50,000	150,000	175,714			767,755
Mechanics' Savings & Loan Ass'n, Savannah,	10,000	754,919	754,919			96,290
Macon Savings Bank, Macon,	30,000	65,936	65,936			18,877
Cotton Planters B'k of State of Ga., T'los'ville		17,464				
	\$17,335,832	\$15,572,542	\$25,101,848	\$5,276,971	\$577,103	\$5,106,025
						\$3,341,682
						\$70,713,048

TABLE G.—CONTINUED.
A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1863.

NAMES OF BANKS.	ASSETS.							
	Notes Dis- counted.	Bills of Ex- change.	Sterling Ex- change.	Due from Con- federate States.	Confederate States Bonds.	Georgia State Bonds.	Georgia Treas- ury Notes.	Confederate Treasury Notes
Marine Bank, Savannah,	\$194,725	420,064		\$150,000	\$170,000	353,500		\$379,046
Planters' Bank, Savannah,	274,941	315,906						1,502,179
Merchants' & Planters' Bank, Savannah,	924,394	147,071			1,100,000		75,000	570,409
Bank of the State of Georgia, Savannah,	1,930,581	364,821						1,115,087
Bank of Savannah, Savannah,	556,083	62,808			101,800	100,000		555,974
Farmers' & Mechanics' Bank, Savannah,	532,227	20,970			36,000	5,000		41,318
Bank of Commerce, Savannah,	370,926	48,064			70,000	400,000		262,326
Timber Cutters' Bank, Savannah,	75,505		6,596		331,000	150,000		1,750,562
Central Railroad Bank, " "	911,377				7,290			2,108,314
Georgia Railroad Bank, Augusta.	1,108,997							8,172,559
Mechanics' Bank, " "	1,036,590	37,332						846,660
Bank of Augusta, " "	698,951						50,000	591,081
City Bank of Augusta, " "	406,698	41,658			161,256	89,250	65,680	921,000
Union Bank of Augusta, " "	338,371	113,282				112,500	23,700	535,848
Augusta Insurance & Banking Co., Augusta,	212,610				919,290	131,000		1,187,511
Bank of Columbus, Columbus,	543,358						68,100	25,520
Bank of Middle Georgia, Macon,	1,018						5,062	83,400
Bank of Athens, Athens,	174,053				85,956			59,959
Bank of the Empire State, Rome,	108,812							197,135
Manufacturers' Bank, Macon,	220,838						95,800	490,823
Bank of Fulton, Atlanta,	326,801					15,000		15,900
Bank of Whitfield, Dalton,	118,165							6,974
Cherokee Insurance & Banking Co.,	34,634							91,150
Northwestern Bank of Georgia,	160,510				8,206		38,615	
Mechanics' Savings & Loan Ass'n, Savannah,	35,119				595,000			
Macon Savings Bank, Macon,	30,245				30,000			
Cotton Planters' Bank of the State of Ga., Thom- asville (Capital stock, Cotton),	11,083							27,100
	\$11,637,540	\$1,607,530	\$6,596	\$150,000	\$3,528,616	\$1,359,950	\$1,960,747	\$21,928,271

TABLE G.—CONTINUED.
A Condensed Statement of the Reports of the Banks, made to the Governor in June, 1863.

NAMES OF BANKS.	ASSETS—CONTINUED.						
	Bills of Georgia Banks.	Bills of Banks of other States.	Due from other Banks.	Bonds and Stocks of States and corporations.	Miscellaneous.	Real Estate, &c.	Specie bona fide the property of the Banks.
Marine Bank, Savannah,	59,011	12,810	\$198,421	\$170,745	47,932	73,843	\$82,052
Planters' Bank, " "	12,815		202,504	408,360	825	97,943	108,675
Merchants' & Planters' Bank, Savannah,	27,003		298,689		21,103	63,508	3,182,538
Bank of the State of Georgia, " "	201,875		252,057	1,851,510	17,678	78,698	6,585,298
Bank of Savannah, " "	20,152	5,810	97,519	337,440	43,623	157,071	1,836,485
Farmers' & Mechanics' Bank, " "	1,015		162,738	500	13,627	6,795	1,017,881
Bank of Commerce, " "	39,495	19,505	981,866	583,916	16,712	20,201	2,647,535
Timber Cutters' Bank, " "	2,860				10,500		233,499
Central Railroad Bank, " "	63,221		26,171	1,138,432	1,670,906	33,600	9,482,627
Georgia Railroad Bank, Augusta,	301,376	51,396	301,051	1,297,370	4,748,916	169,508	11,049,076
Mechanics' Bank, " "			361,358	500	1,067,417	54,910	10,747,831
Bank of Augusta, " "	91,000		1,300,378	604,420	11,889	31,600	3,724,773
City Bank of Augusta, " "	39,300		143,219	331,100	99,826	27,600	1,888,992
Union Bank of Augusta, " "	18,910		641,612	179,583	121,629	10,000	2,677,213
Augusta Insurance & Banking Co., Augusta.	29,721		170,195	336,170	78,678	20,832	1,520,587
Bank of Columbus, Columbus,	13,000		243,976	502,150	22,803	50,919	3,647,654
Bank of Middle Georgia, Macon,	10,229		307,651	52,260	39,680	30,730	483,029
Bank of Athens, Athens,	15,758		41,082	15,758	36,029	52,575	466,361
Bank of the Empire State, Rome,	35,477		21,438	12,100	7,234	5,938	347,814
Manufacturers' Bank, Macon,					11,950	10,000	439,925
Bank of Fulton, Atlanta,	1,716		84,751		57,099	17,361	1,039,353
Bank of Whitfield, Dalton,	2,902	229			109,582		246,779
Cherokee Insurance and Banking Co.,	3,321		418		3,082	2,315	169,243
Northwestern Bank of Georgia,	15,748		1,000		52,941		378,164
Mechanics' Savings & Loan Ass'n, Savannah,				10,000	202,024	25,611	767,755
Macon Savings Bank, Macon,					6,445	2,500	96,290
Cotton Planters' Bank of the State of Ga., Thomasville			145		1,255		18,877
	\$1,100,068	\$92,750	\$5,817,363	\$8,104,026	\$11,527,179	\$764,914	\$70,713,048

TABLE H.
Population of Georgia in 1850 and 1860, and value of Land in 1860.

COUNTIES.	White Popu- tion in 1850.	White Popu- lation in 1860.	Slave Popu- lation in 1850.	Slave Popu- lation in 1860.	Total Popu- lation in 1850.	Total Population in 1860.	No. Acres of Land in 1860 on Tax books.	Aggregate value in 1860 on Tax books.	Average value per acre in '60.
Appling,	2,520	3,446	404	745	2,949	4,191	433,155	892,707	\$0 90
Baker,	4,351	1,495	3,765	3,492	8,120	4,987	217,493	1,653,486	7 61
Baldwin,	3,519	4,161	4,602	4,966	8,148	9,127	282,493	981,390	3 37
Banks,	New Co.	3,617		1,079		4,696	156,615	674,173	3 00
Bartow,	10,271	11,567	3,008	4,212	13,300	15,779	327,675	3,435,558	10 48
Berrien,	New Co.	3,045		432		3,477	256,123	522,367	2 04
Bibb,	7,009	9,487	5,637	6,791	12,699	16,278	454,081	1,940,213	4 27
Brooks,	New Co.	3,074		3,279		6,353	305,049	1,614,529	5 29
Bryan,	1,164	1,641	2,245	2,379	3,424	4,020	242,672	679,334	2 80
Bulloch,	2,840	3,511	1,460	2,164	4,300	5,675	538,516	870,909	1 62
Burke,	5,118	5,115	10,832	12,067	16,100	17,182	697,803	3,308,331	4 88
Butts,	3,680	3,432	2,805	2,734	6,488	6,166	162,779	920,779	5 65
Calhoun,	New Co.	2,188		2,735		4,923	140,061	1,035,824	7 39
Camden,	2,069	1,319	4,246	4,063	6,319	5,382	276,058	960,541	3 49
Campbell,	5,718	6,148	1,507	2,000	7,232	8,148	273,915	1,314,656	4 79
Carroll,	8,252	10,241	1,101	1,872	9,357	12,113	228,533	1,131,269	4 95
Catoosa,	New Co.	4,375		710		5,085	99,345	928,825	9 35
Charlton,	New Co.	1,254		558		1,812	168,608	115,490	68
Chatham,	9,152	16,246	14,018	14,865	23,901	31,111	509,124	2,800,650	5 50

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Chattahoochee,	New Co.	2,999	1,680	2,780	6,815	5,779	138,232	917,284	6 64
Chattooga,	5,131	5,150	1,157	2,041	7,191	7,191	177,576	1,152,241	6 49
Cherokee,	11,630	10,024	5,589	1,201	11,225	11,225	201,693	1,382,409	6 85
Clarke,	5,513	5,586		5,698	11,284	11,284	356,327	1,215,177	3 41
Clay,	New Co.	2,638		2,253	4,891	4,891	125,551	737,391	5 87
Clayton,	New Co.	3,244		1,226	4,470	4,470	91,933	673,009	7 32
Clinch,	506	2,637	129	451	637	3,088	757,511	689,461	91
Cobb,	11,568	10,431	2,272	3,839	13,843	14,270	231,193	1,876,459	8 11
Coffee,	New Co.	2,180		663	11,961	2,843	293,887	288,788	98
Columbia,	3,617	3,607	8,272	8,293		11,900	339,126	2,008,096	5 92
Colquitt,	New Co.	1,172		110	13,635	1,282	88,759	129,865	1 46
Coweta,	8,202	7,449	5,415	7,248	8,984	14,697	332,379	2,415,065	7 23
Crawford,	4,342	3,396	4,629	4,308	2,680	7,704	210,473	1,349,155	6 41
Dade,	2,532	2,774	148	310		3,084	80,672	457,340	5 43
Dawson,	New Co.	3,530		326		3,856	76,921	362,054	4 35
Decatur,	4,618	6,007	3,639	5,938	8,262	11,945	492,091	2,085,664	3 95
DeKalb,	11,372	5,840	2,924	2,003	14,328	7,843	180,664	1,129,057	5 84
Dooly,	5,580	4,851	2,775	4,074	8,361	8,925	366,952	1,705,497	4 04
Dougherty,	New Co.	2,306		6,076		8,382	304,801	2,865,382	9 82
Early,	3,716	2,149	3,529	4,083	7,246	6,232	211,703	1,490,687	6 10
Echols,	New Co.	1,192		314		1,506	123,401	204,657	2 13
Effingham,	2,007	2,590	1,848	2,167	3,864	4,757	284,257	772,303	2 39
Elbert,	6,676	4,726	6,267	5,723	12,959	10,449	281,182	1,926,821	6 54
Emanuel,	3,591	3,787	962	1,214	4,577	5,901	539,278	632,874	1 17
Fannin,	New Co.	5,128		143		5,971	110,736	522,203	4 71

TABLE II.—CONTINUED.

COUNTIES.	White Popula- tion in 1850.	White Popula- tion in 1860.	Slave Popula- tion in 1850.	Slave Popula- tion in 1860.	Total Popula- tion in 1850.	Total Population in 1860.	No. Acres of Land in 1860 on Tax book.	Aggregate value in 1860 on Tax books.	Average value per acre in 1860.
Fayette,	6,741	5,036	1,965	2,021	8,709	7,057	156,987	1,028,475	6 55
Floyd,	5,202	9,293	2,999	5,880	8,205	15,173	301,737	2,806,435	9 30
Forsyth,	7,812	6,861	1,027	890	8,850	7,751	138,710	718,310	5 17
Franklin,	9,076	6,086	2,882	1,513	11,513	7,599	220,172	963,822	4 37
Fulton,	New Co.	11,489		2,960		14,449	181,495	1,348,601	7 43
Gilmer,	8,236	8,564	200	167	8,440	8,731	145,440	474,793	3 26
Glascocock,	New Co.	1,680		759		2,439	74,972	343,869	4 58
Glynn,	696	1,055	4,232	2,839	4,933	3,894	209,804	736,180	3 50
Greene,	4,744	4,295	8,266	8,400	13,068	12,695	318,137	1,205,137	3 78
Gordon,	5,156	8,068	828	2,105	5,984	10,173	203,179	1,953,897	9 61
Gwinnett,	8,952	10,397	2,294	2,552	11,257	12,949	300,994	1,680,791	5 42
Ilabersham,	7,675	5,200	1,218	787	8,895	5,987	217,178	564,430	2 60
Hall,	7,370	8,222	1,336	1,391	8,713	9,613	284,601	1,060,120	3 72
Hancock,	4,210	3,908	7,306	8,137	11,578	12,045	321,377	1,881,177	5 85
Haralson,	New Co.	2,809		230		3,039	73,291	354,485	4 83
Harris,	6,709	6,016	7,982	7,741	14,721	13,757	279,915	1,920,863	6 86
Hart,	New Co.	4,626		733		5,359	157,946	784,619	4 96
Heard,	4,520	4,981	2,400	2,811	6,923	7,792	177,222	994,813	5 61
Henry,	9,742	6,194	4,969	4,516	14,726	10,710	240,783	1,634,966	6 79
Houston,	6,510	4,905	9,924	10,749	16,450	15,654	390,503	3,595,366	9 20

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Irwin,	2,883	1,453	450	316	3,334	1,769	294,999	229,448	77
Jackson,	6,808	4,265	2,941	1,854	9,768	6,119	271,892	1,331,770	4 53
Jasper,	4,321	3,802	7,134	6,901	11,486	10,703	233,462	1,641,406	7 03
Jefferson,	3,717	4,174	5,367	6,129	9,131	10,303	354,445	1,667,810	4 70
Johnson,	New Co.	2,071		859		2,930	174,670	449,917	2 57
Jones,	3,899	3,082	6,279	5,993	10,224	9,075	157,025	1,631,259	6 34
Laurens,	3,459	3,744	2,974	3,269	6,442	7,013	347,294	1,051,903	3 12
Lee,	3,025	2,250	3,627	4,958	6,660	7,208	223,015	2,037,912	9 74
Liberty,	2,002	2,259	5,908	6,072	7,926	8,331	391,899	819,756	2 09
Lincoln,	2,187	1,701	3,780	3,769	5,998	5,470	167,140	872,231	5 22
Lowndes,	5,339	2,893	2,355	2,399	7,714	5,292	342,679	1,146,866	3 34
Lumpkin,	7,995	4 255	939	441	8,955	4,696	191,607	474,730	2 47
Macon,	4,088	3,583	2,961	4,884	7,052	8,467	246,277	1,653,988	6 71
Madison,	3,763	3,942	1,933	1,992	5,703	5,934	103,930	758,026	3 90
Marion,	6,667	3,860	3,604	3,530	10,280	7,390	190,774	1,126,041	5 90
McIntosh,	1,326	1,478	4,629	4,065	6,027	5,543	285,397	882,829	3 09
Meriwether,	8,481	6,583	7,993	8,751	16,476	15,333	357,474	2,386,089	6 67
Miller,	New Co.	1,152		640		1,792	77,583	378,270	4 87
Milton,	New Co.	3,985		622		4,607	78,903	569,506	7 21
Mitchell,	New Co.	2,719		1,589		4,308	157,595	909,526	5 77
Monroe,	6,810	5,774	10,170	10,177	16,985	15,951	337,572	2,398,638	7 10
Montgomery,	1,541	2,021	613	976	2,154	2,997	376,235	370,305	98
Morgan,	3,634	2,995	7,094	7,007	10,744	10,002	251,664	1,462,960	5 80
Murray,	12,492	5,657	1,930	1,444	14,333	7,101	127,450	1,141,297	8 30
Muscogee,	10,355	9,151	8,156	7,447	18,578	16,598	209,310	1,800,474	8 59

TABLE II.—CONTINUED.

COUNTIES.	White Popula- tion in 1850.	White Popula- tion in 1860.	Slave Popula- tion in 1850.	Slave Popula- tion in 1860.	Total Popula- tion in 1860.	Total Population in 1860.	No. Acres of Land in 1860 on Tax books.	Aggregate value in 1860 on Tax books.	Avg value per acre in 1860.
Newton,	8,077	7,922	5,187	6,459	13,296	14,381	281,371	1,924,672	6 84
Oglethorpe,	4,382	4,044	7,874	7,434	12,259	11,478	339,094	1,903,778	5 61
Paulding,	5,560	6,408	1,477	262	7,039	6,670	105,342	811,738	7 70
Pickens,	New Co.	4,728		246		4,974	104,563	437,811	4 19
Pierce,	New Co.	1,760		233		1,983	133,193	216,059	1 62
Pike,	8,686	5,363	5,558	4,723	14,306	10,086	222,193	1,539,917	6 89
Polk,	New Co.	3,855		2,400		6,255	144,827	1,334,065	9 21
Pulaski,	3,784	4,645	2,804	4,106	6,627	8,751	368,515	1,681,277	4 56
Putnam,	3,300	3,042	7,468	7,207	10,794	10,249	255,786	1,725,786	6 75
Quitman,	New Co.	1,874		1,626		3,500	144,630	759,402	5 25
Rabun,	2,338	3,069	110	206	2,445	3,275	156,867	267,106	1 70
Randolph,	7,857	5,103	5,008	4,472	12,868	9,575	245,744	1,549,351	6 30
Richmond,	8,153	14,465	7,812	8,410	16,246	22,875	400,480	1,941,448	4 84
Schley,	New Co.	2,285		2,268		4,553	112,407	747,456	6 65
Scriven,	3,173	3,751	3,673	4,534	6,847	8,285	423,892	1,453,751	3 43
Spaulding,	New Co.	4,883		3,888		8,771	172,188	1,058,392	6 14
Stewart,	8,649	5,559	7,373	6,307	16,027	11,866	334,001	2,242,259	6 64
Sumter,	6,469	4,535	3,835	4,890	10,322	9,428	353,297	2,322,217	6 57
Talbot,	7,793	5,293	8,723	8,556	16,534	13,849	278,672	2,016,421	7 23
Taliaferro,	2,051	1,735	3,044	2,848	5,146	4,583	123,112	713,145	5 79
Tattall,	2,378	3,195	831	1,157	3,227	4,352	538,814	677,243	1 25

Taylor,	New Co.	3,567		2,413		5,980	217,879	909,303	4 74
Telfair,	2,096	1,881	930	838	3,026	2,719	483,044	453,708	94
Terrell,	New Co.	3,347		2,900		6,247	176,234	1,099,549	24
Thomas,	4,943	4,522	5,156	6,245	10,103	10,767	498,831	2,237,495	4 48
Towns,	New Co.	2,351		108		2,459	61,593	245,365	3 98
Troup,	7,791	6,258	9,048	9,521	16,879	15,779	294,126	2,371,645	8 06
Twiggs,	3,517	3,063	4,620	5,389	8,179	8,452	288,387	1,587,752	5 50
Union,	6,955	4,297	278	116	7,234	4,413	125,600	363,277	2 88
Upson,	4,720	5,037	4,704	4,874	9,424	9,911	178,437	1,441,573	8 07
Walker,	11,408	8,574	1,664	1,537	13,109	10,111	219,604	1,625,826	7 40
Walton,	6,895	6,400	3,909	4,712	10,821	11,112	294,849	1,415,014	4 79
Ware,	3,597	1,829	288	382	3,888	2,211	243,490	342,455	1 43
Warren,	6,158	4,443	6,108	5,380	12,425	9,823	242,036	1,611,196	6 65
Washington,	5,991	6,052	5,738	6,295	11,766	12,347	459,328	2,386,508	5 19
Wayne,	1,088	1,618	406	517	1,499	2,165	240,304	186,128	77
Webster,	New Co.	2,800		2,287		5,087	122,257	868,411	7 11
White,	New Co.	3,054		263		3,317	116,768	303,192	2 50
Whitfield,	New Co.	8,344		1,735		10,079	182,552	1,523,739	8 34
Wilcox,	New Co.	1,698		421		2,119	142,513	288,696	2 02
Wilkes,	3,805	3,467	8,281	7,953	12,107	11,420	341,721	1,567,257	4 50
Wilkinson,	5,551	5,410	2,745	4,900	8,296	10,310	292,597	1,729,979	5 91
Worth,	New Co.	2,140		632		2,772	158,185	465,956	2 94
TOTAL.	521,572	596,998	381,682	458,540	906,185	1,055,538	33,345,289	\$161,764,955	\$4 85

TABLE I.
Agricultural Productions of Georgia in 1850 and 1860—from Census Returns.

COUNTIES.	Improved Land in 1850.	Improved Land in 1860.	Cotton, 400 lb. bales in 1850.	Cotton, 400 lb. bales in 1860.	Bushels Corn in 1850.	Bushels Corn in 1860.	Bushels Wheat in 1850.	Bushels Wheat in 1860.	Rice, pounds in 1850.	Rice, pounds in 1860.
Appling,	9,957	19,447	63	478	53,794	98,422	800	416	30,800	38,085
Baker,	56,954	53,710	8,820	8,655	284,595	202,989	862	223	15,225	1,000
Baldwin,	71,449	44,704	4,483	6,790	255,910	227,529	7,496	13,159	100	
Banks,	New Co.	26,916		573		137,780		13,774		34
Bartow,	52,575	70,571	2,385	4,233	497,769	420,945	29,153	141,643		243
Berrien,	New Co.	16,544		520		77,695		433		43,315
Bibb,	44,919	59,397	3,394	6,111	255,275	251,940	3,581	3,353		
Brooks,	New Co.	50,262		4,409		228,753		395		22,928
Bryan,	21,577	17,333	536	408	54,927	61,926	10		2,409,387	1,615,176
Bulloch,	26,760	41,199	594	1,361	98,612	138,739	766	98	112,475	37,615
Burke,	190,910	256,724	19,175	24,002	643,608	699,942	3,471	6,277	36,380	4,316
Butts,	50,369	65,477	4,110	4,298	224,930	144,706	7,216	14,774	1,540	17
Calhoun,	New Co.	41,669		5,810		181,860		672		651
Camden,	25,222	19,418	858	640	63,478	53,300			6,400,940	10,300,068
Campbell,	40,118	50,837	3,040	4,393	271,500	232,540	11,485	37,952	4,975	
Carroll,	38,522	54,690	1,243	3,984	316,871	330,062	21,071	37,314	430	1,060
Catoosa,	New Co.	26,704		2		171,995		31,461		
Charlton,	New Co.	2,129		124		18,485				
Chatham,	31,888	30,715	580	901	57,427	98,217			19,453,750	25,910,660

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Chattahoochee,	New Co.	56,662	7,411	301,180	175,638	15,891	2,275
Chattooga,	29,325	40,937	2,216	301,180	249,722	15,891	43
Cherokee,	50,535	57,612	849	444,984	381,058	32,921	142
Clarke,	91,148	60,021	3,807	289,575	195,588	14,229	2,475
Clay,	New Co.	39,134	5,380		159,418		13,540
Clayton,	New Co.	35,028	2,121		134,887		1,284
Clinch,	3,118	11,770	216	17,350	62,662	11	20,033
Cobb,	52,697	64,385	3,367	318,738	314,795	34,936	322
Coffee,	New Co.	12,386	469		61,167		64,434
Columbia,	147,684	94,736	9,508	434,777	326,255	15,326	53
Colquitt,	New Co.	7,517	274		27,270		18,448
Coweta,	88,088	139,299	15,000	516,910	471,697	11,402	48
Crawford,	72,857	82,407	9,544	339,426	265,845	12,089	62,046
Dade,	11,245	14,442	15	147,849	136,340	2,098	9,238
Dawson,	New Co.	20,748	18		139,795		18,758
Deatur,	45,478	80,640	7,863	275,497	339,117	131	15,973
DeKalb,	67,992	53,332	1,532	432,435	221,935	22,118	55,303
Dooly,	59,859	85,190	9,988	289,378	335,465	6,018	1,275
Dougherty,	New Co.	92,124	19,021		373,092		10,825
Early,	44,742	55,063	9,098	223,037	235,945	2,360	483
Echols,	New Co.	5,903	322		39,980		88
Effingham,	21,784	35,006	498	87,794	146,752	391	48,790
Elbert,	84,069	74,505	5,440	614,966	198,096	31,070	253
Emanuel,	35,092	39,368	1,241	121,874	148,520	2,982	257,901
Fannin,	New Co.	13,649			115,551		223,320
							2,509
							3,400
							4,293
							500
							7,307
							253
							223,320
							2,509
							8,824
							3,544
							4,857

TABLE I.—CONTINUED.

COUNTIES.	Improved Land in 1839.	Improved Land in 1867.	Cotton, 400 lb. bales in 1839.	Cotton, 400 lb. bales in 1867.	Bushels Corn in 1839.	Bushels Corn in 1867.	Bushels Wheat in 1839.	Bushels Wheat in 1867.	Rice, pounds in 1839.	Rice, pounds in 1867.
Fayette,	56,104	57,344	4,253	4,611	318,113	220,901	13,430	35,019	420	395
Floyd,	32,358	73,715	1,976	8,231	254,722	518,031	16,179	101,671	53	11
Forsyth,	43,140	44,879	472	657	339,954	228,028	23,206	40,280	5,135	
Franklin,	69,416		2,653		447,050		34,800		16,288	15
Fulton,	New Co.	21,114		505		125,680		16,123		50
Gilmer,	23,900	22,249		131	214,193	179,160	3,805	8,676	5,805	
Glascok,	New Co.	22,366		1,603		79,540		7,647		
Glynn,	20,472	17,830	1,036	689	49,739	39,077		35,429	3,829,875	4,384,355
Greene,	104,658	124,204	12,600	8,629	480,326	304,720	13,882			
Gordon,	25,915	54,138	184	322	285,360	491,790	19,161	104,387	100	
Gwinnett,	85,881	68,518	2,531	2,398	436,227	362,165	29,296	44,386	108	1,665
Habersham,	44,798	32,180	36	115	268,695	177,580	10,082	12,090	443	5
Hall,	38,824	54,285	205	357	295,759	304,751	19,910	34,410	19,366	
Hancock,	125,691	108,675	11,374	13,374	440,699	355,709	12,160	24,770		60
Haralson,	New Co.	13,916		625		98,884		10,285		
Harris,	135,292	150,790	11,935	14,760	554,895	468,410	24,130	30,334	8,103	305
Hart,	New Co.	35,029		1,517		126,031		27,906		
Heard,	42,691	61,570	3,384	6,450	265,242	209,925	12,047	23,780	30	
Henry,	104,199	105,617	9,352	9,224	514,796	347,207	36,489	58,025	88	
Houston,	145,386	173,876	19,362	27,656	662,600	638,655	15,106	21,795	71,720	29,822

Irwin,	14,325	8,292	112	311	89,000	40,757	1,199	214	25,126	11,655
Jackson,	70,741	35,951	1,202	929	309,272	183,344	23,072	20,290	738	100
Jasper,	139,948	146,760	9,899	9,077	460,680	316,649	18,730	36,300	3,420	70
Jefferson,	79,715	129,801	10,441	10,172	354,836	361,620	6,282	21,602	826	100
Johnson,	New Co.	29,168		1,712		94,562		4,434		40
Jones,	138,972	146,384	9,006	9,112	402,360	314,700	13,859	19,126	100	
Laurens,	62,249	61,292	3,883	6,916	211,958	244,203	8,902	5,021	8,885	200
Lee,	56,074	86,770	9,312	15,170	297,614	325,275	2,116	2,056	11,010	5,600
Liberty,	38,563	46,668	1,883	2,813	114,310	163,014	100		1,892,462	37,202
Lincoln,	48,320	69,465	5,447	3,452	204,594	134,148	9,546	7,514	25	
Lowndes,	40,897	34,311	2,912	2,370	233,569	171,062	837	1,837	66,300	1,145
Lumpkin,	31,962	18,174	14	888	242,717	117,985	6,630	7,871	16,037	214
Macon,	51,588	88,788	5,773	12,064	258,364	313,496	6,162	13,272	24,890	20,046
Madison,	45,708	49,315	2,219	1,900	195,421	130,956	16,525	21,612	1,220	
Marion,	61,938	68,609	7,149	8,780	333,904	266,397	9,857	13,978		50
McIntosh,	19,482	20,017	520	734	34,715	43,082	12		3,122,919	15,274,300
Meriwether,	122,838	163,411	12,862	17,603	594,601	569,435	25,014	52,154	3,934	1,485
Miller,	New Co.			913		155,975		31,109		
Milton,	New Co.	27,967		3,519		114,169		234		
Mitchell,	New Co.	27,604				543,885	40,003	53,902	352	4,055
Monroe,	157,797	185,901	15,012	17,266	724,670	90,686	1,241	743	5,770	4,375
Montgomery,	10,022	21,646	292	413	55,365	268,735	19,145	28,419		
Morgan,	138,163	133,476	11,541	8,090	411,857	310,615	19,596	37,725	5,200	50
Murray,	51,102	38,428	159	681	518,745	223,988	9,547	2,377	15,556	2,475
Muscogee,	78,015	68,519	8,508	6,782	399,113					

TABLE I.—CONTINUED.

COUNTIES.	Improved Land in 1890.	Improved Land in 1899.	Cotton, 400 lb. bales in 1890.	Cotton, 400 lb. bales in 1899.	Bushels Corn in 1890.	Bushels Corn in 1899.	Bushels Wheat in 1890.	Bushels Wheat in 1899.	Rice, pounds in 1890.	Rice, pounds in 1899.
Newton,	91,993	118,173	6,938	6,994	463,130	323,531	16,224	42,691	44	103
Oglethorpe,	219,712	86,160	12,249	8,645	445,575	252,500	14,257	23,960		100
Paulding,	28,295	32,348	1,439	2,454	256,019	185,985	8,634	27,612	1,065	6,889
Pickens,	New Co.	18,217		10		162,022		21,814		7,230
Pierce,	New Co.	7,662		226		38,670		20		15,416
Pike,	82,563	88,901	8,002	7,951	418,990	313,030	12,204	31,719	2,620	
Polk,	New Co.	41,767		5,903	203,641	203,641		51,378		2,410
Pulaski,	98,964	78,134	5,501	8,674	229,815	309,439	2,058	2,663	5	
Putnam,	134,829	127,874	8,621	11,330	392,821	364,715	17,785	29,150		1,330
Quitman,	New Co.	35,068		5,661		118,621		3,591		
Rabun,	12,741	14,394		32	64,699	100,925	256	656		13,635
Randolph,	93,211	80,626	10,533	11,252	454,533	317,170	3,713	4,534	7,425	2,420
Richmond,	37,644	51,253	1,087	2,427	297,780	211,611	4,064	7,323	9,413	1,300
Schley,	New Co.	44,385		5,291		167,493		9,568		36,856
Scriven,	56,008	78,451	3,936	5,110	264,860	269,702	3,560	287	510,550	224
Spaulding,	New Co.	53,570		4,532		193,807		21,390		7,285
Stewart,	145,821	144,688	19,165	26,396	684,499	506,589	12,152	17,950	16,390	2,321
Sumter,	68,165	102,539	7,535	14,466	354,842	376,092	7,258	8,396		3,500
Talbot,	136,933	145,013	13,732	14,577	655,802	499,405	28,349	33,478	13,368	250
Taliaferro,	39,184	40,482	5,170	3,244	193,327	121,562	8,879	12,325	43	5,600
Tattnall,	14,244	22,598	321	628	71,740	116,230	1,132	76	47,800	

Taylor,	New Co.	48,870	5,684	77,805	203,053	1,047	10,573	41,670	1,340
Telfair,	15,360	17,390	846	77,805	89,570	1,047	338	41,670	93,520
Terrell,	New Co.	50,259	6,531	353,920	210,295	249	1,231	102,480	
Thomas,	63,931	73,873	7,667	353,920	328,075		100		
Towns,	New Co.	13,444	6,546		98,103		6,307		
Troup,	128,190	142,666	14,481	687,205	534,221	17,644	54,732	3,952	50
Twiggs,	101,619	103,330	9,689	379,537	334,580	5,892	8,164		115
Union,	31,316	21,172		274,345	144,853	2,176	10,670	17	295
Upson,	73,512	97,199	7,443	343,017	365,595	19,701	27,876	4,903	100
Walker,	36,191	56,767	359	371,760	471,348	11,913	87,020	7,280	
Walton,	101,490	124,401	5,599	426,516	312,788	21,494	48,976		20,445
Ware,	11,316	8,973	494	68,270	48,640	388		40,895	100
Warren,	135,115	95,031	9,994	428,364	250,635	19,155	24,719	5,210	
Washington,	117,433	142,484	7,445	446,730	443,417	11,550	28,639	4,395	
Wayne,	5,356	6,860	87	21,545	34,908	60	15	41,180	168
Webster,	New Co.	45,140	7,568		187,335		7,635		1,150
White,	New Co.	15,672	101		118,465		6,853		750
Whitfield,	New Co.	45,152	285		320,866		47,474		3,316
Wilcox,	New Co.	12,834	804		60,545		325		8,680
Wilkes,	97,545	130,135	12,024	418,176	283,290	12,659	21,003		928
Wilkinson,	75,721	93,306	4,920	323,976	332,547	12,149	19,082	16,614	5,390
Worth,	New Co.	21,769	1,417		78,553		337		
TOTAL	6,378,479	7,948,292	499,091	30,080,099	30,213,819	1,088,534	2,506,702	38,950,691	58,377,613

TABLE J.
Agricultural Productions of Georgia in 1850 and 1860—From Census Returns.

COUNTIES.	No. Sheep in 1860.	No. lbs. wool in 1860.	No. Sheep in 1850.	No. lbs. wool in 1850.	No. Swine in 1850.	No. Swine in 1860.	No. Milch Cows in 1860.	No. Working Oxen in 1860.	No. other Cattle in 1860.	Total No. Cattle in 1860.	Total No. Cattle in 1850.
Appling,	6,766	13,473	2,328	3,925	20,838	21,762	5,909	245	14,548	20,702	17,736
Baker,	908	1,120	3,985	9,633	28,365	12,731	1,725	301	4,352	6,378	28,481
Baldwin,	2,592	5,168	4,398	7,160	15,049	15,976	1,851	625	3,958	6,434	8,156
Banks,	3,177	5,993	New Co.			5,243	1,224	535	1,323	3,082	
Bartow,	4,652	7,639	5,873	7,165	24,149	23,908	2,245	872	5,044	8,161	8,158
Berrien,	5,190	10,278	New Co.			14,464	4,466	169	9,827	14,462	
Bibb,	946	1,529	2,620	4,116	15,470	13,174	1,534	362	3,714	5,610	6,504
Brooks,	3,133	8,497	New Co.			18,669	3,878	246	10,654	14,778	
Bryan,	3,387	5,609	1,721	2,773	7,573	8,008	2,239	117	4,801	7,157	9,816
Bulloch,	14,820	29,740	6,844	12,687	18,677	22,256	4,057	121	11,157	15,335	16,528
Burke,	4,876	9,606	7,778	18,238	40,536	40,067	4,711	623	11,443	16,777	15,040
Butts,	2,472	3,228	3,064	4,761	15,288	10,512	1,526	374	2,967	4,867	4,087
Calhoun,	1,536	2,592	New Co.			11,747	1,511	198	2,833	4,542	
Camden,	1,155	1,745	1,649	2,680	8,767	3,351	2,107	372	5,739	8,218	16,524
Campbell,	4,267	7,572	3,532	6,769	18,544	14,395	2,097	867	3,420	6,384	5,355
Carroll,	7,255	12,543	4,812	9,550	25,527	19,493	2,959	1,386	3,990	8,335	10,778
Catoosa,	1,982	3,396	New Co.			5,419	723	249	1,308	2,280	
Charlton,	271	140	New Co.			4,246	1,954	50	4,024	6,028	
Chatham,	2,198	4,355	2,807	2,799	3,067	6,392	1,750	171	4,269	6,190	5,707

Chattahoochee,	316	155	New Co.	11,605	1,441	273	2,980	4,694	6,582
Chattooga,	4,317	7,110	4,242	16,437	1,403	658	3,308	5,369	8,460
Cherokee,	6,558	8,924	8,932	20,138	2,265	992	3,895	7,152	7,564
Clarke,	4,019	7,167	4,693	10,957	1,783	762	2,948	5,493	
Clay,	1,547	2,903	New Co.	9,554	1,281	316	2,007	3,604	
Clayton,	1,795	3,026	New Co.	6,055	913	405	1,929	3,247	
Clinch,	1,091	2,508	293	12,351	3,007	64	7,985	11,056	5,570
Cobb,	3,724	7,024	8,015	15,921	1,923	935	3,067	5,925	9,254
Coffee,	5,625	12,332	New Co.	16,281	4,506	205	9,848	14,559	12,783
Columbia,	6,137	12,127	7,632	19,696	2,763	1,031	5,917	9,711	
Colquitt,	1,795	5,385	New Co.	6,387	1,724	61	2,818	4,603	
Coweta,	6,334	10,790	6,265	26,314	3,414	1,005	5,244	9,663	9,024
Crawford,	2,087	2,410	5,552	16,217	1,924	520	3,612	6,056	8,294
Dade,	1,246	2,274	1,478	4,884	468	334	1,163	1,965	2,496
Dawson,	3,769	5,105	New Co.	7,536	882	386	1,332	2,600	
Decatur,	5,374	14,332	7,377	25,349	5,396	1,129	20,884	27,409	24,751
DeKalb,	2,967	4,550	5,468	11,876	1,532	934	2,786	5,252	7,819
Dooley,	6,701	14,452	6,621	25,188	3,354	725	8,967	13,046	28,034
Dougherty,	942	None.	New Co.	17,966	2,354	283	5,753	8,390	
Early,	5,434	9,876	5,198	16,538	2,523	459	8,276	11,258	26,168
Echols,	472	1,088	New Co.	8,197	1,359	20	3,930	5,309	
Effingham,	5,060	10,058	6,779	13,037	1,779	6	5,967	7,752	11,122
Elbert,	5,972	8,815	7,452	13,794	2,576	973	5,234	8,783	10,724
Emanuel,	18,421	39,601	8,872	25,002	5,075	350	11,277	16,702	21,351
Fannin,	4,078	6,727	New Co.	7,443	895	469	2,012	3,376	

TABLE J.—CONTINUED.

COUNTIES.	No. Sheep in 1900.	No. lbs. wool in 1900.	No. Sheep in 1900.	No. lbs. wool in 1900.	No. Swine in 1900.	No. Swine in 1900.	No. Milk Cows in 1900.	No. Working Oxen in 1900.	No. other Cattle in 1900.	Total No. Cattle in 1900.	Total No. Cattle in 1900.
Fayette,	2,869	4,807	5,088	7,494	21,941	10,760	1,786	733	3,161	5,680	8,100
Floyd,	7,408	13,608	5,165	4,429	19,258	25,290	3,063	1,366	6,666	11,095	5,427
Forsyth,	3,558	4,783	6,213	11,196	19,848	11,127	1,272	765	1,894	3,931	5,583
Franklin,			11,472	19,740	24,924						11,045
Fulton,	989	992	New Co.			5,882	1,024	422	1,528	2,974	
Gilmer,	3,736	6,814	5,062	8,609	18,949	10,305	1,073	558	1,592	3,223	5,561
Glascok,	861	1,568	New Co.			6,416	639	277	990	1,906	
Glynn,	643	1,215	826	1,544	2,597	2,453	1,493	356	4,401	6,250	6,102
Greene,	5,927	9,761	9,041	13,940	30,323	19,550	2,290	787	6,117	9,194	10,696
Gordon,	4,950	10,652	4,098	6,837	15,529	19,712	1,698	757	2,763	5,218	4,807
Gwinnett,	6,623	10,286	6,829	10,858	26,494	16,922	2,482	1,174	4,876	8,532	9,475
Habersham,	5,617	9,077	8,019	16,438	19,410	9,408	1,615	695	1,702	4,012	8,522
Hall,	5,849	10,062	6,502	11,207	18,419	12,737	1,755	898	2,772	5,425	5,770
Hancock,	5,770	9,162	8,433	12,171	30,919	24,005	2,768	1,029	6,530	10,327	12,976
Haralson,	1,861	2,651	New Co.			6,695	794	424	1,134	2,352	
Harris,	3,463	5,328	6,999	11,767	36,958	26,154	3,806	1,177	6,227	11,210	12,343
Hart,	4,448	6,067	New Co.			7,100	1,620	773	3,159	5,532	
Heard,	3,040	5,265	4,042	5,442	18,101	14,700	1,930	574	3,890	6,394	6,253
Henry,	4,646	7,821	7,902	12,857	24,842	20,383	2,597	800	5,185	8,582	9,811
Houston,	3,014	2,041	9,516	14,728	40,969	34,504	2,259	865	6,042	9,166	14,151
Irwin,	2,696	8,236	3,315	7,652	26,496	9,048	3,413	162	5,596	9,171	22,859

Jackson,	3,303	6,054	4,571	8,427	16,773	9,444	1,745	562	1,799	4,106	6,301
Jasper,	4,277	7,199	6,493	10,421	31,289	21,087	2,693	809	3,277	6,779	8,424
Jefferson,	6,603	13,702	8,958	17,251	28,386	27,241	2,329	633	5,609	8,571	10,123
Johnson,	4,427	9,517	New Co.			10,108	1,334	310	2,938	4,582	
Jones,	5,351	9,006	8,490	12,592	26,634	19,884	1,813	672	4,580	7,065	9,586
Laurens,	6,379	16,992	8,027	14,849	24,038	22,145	3,953	595	8,473	13,021	19,852
Lee,	1,747	4,144	4,715	9,821	23,542	20,205	1,837	519	4,831	7,187	13,716
Liberty,	5,699	10,667	4,609	8,865	10,006	11,698	4,886	513	12,674	18,073	15,450
Lincoln,	2,865	4,768	4,245	7,925	14,260	8,973	1,249	526	3,495	5,270	6,491
Lowndes,	4,772	10,880	11,262	22,420	35,006	23,437	3,374	148	8,168	11,690	38,988
Lumpkin,	2,859	4,832	6,485	11,843	23,657	8,545	998	560	1,761	3,319	6,190
Macon,	1,893	3,759	5,311	9,768	21,493	20,318	2,075	414	3,765	6,254	9,467
Madison,	4,573	7,523	4,459	8,000	12,257	9,529	1,789	908	2,378	5,075	5,086
Marion,	989	1,692	5,743	7,509	21,212	17,348	1,547	410	3,010	4,967	9,821
McIntosh,	1,284	100	1,554	300	4,761	5,824	2,529	324	5,325	8,178	8,444
Meriwether,	5,422	8,519	7,784	11,326	38,912	31,623	3,681	1,187	7,657	12,525	9,694
Miller,		New Co.									
Milton,	2,078	3,026	New Co.			8,744	1,027	458	1,982	3,467	
Mitchell,	2,710	6,717	New Co.			8,574	1,811	260	4,510	6,581	
Monroe,	5,390	9,330	9,610	16,624	9,880	31,596	3,220	1,178	7,676	12,074	13,556
Montgomery,	11,909	25,075	4,241	10,923	12,464	15,633	4,394	324	10,249	14,937	13,806
Morgan,	3,900	6,535	5,070	9,111	27,368	14,826	2,268	736	4,573	7,577	8,996
Murray,	3,736	6,591	6,910	11,779	29,864	10,327	1,304	647	1,363	3,314	10,930
Muscogee,	722	1,098	4,430	2,224	26,881	10,500	1,659	289	3,301	5,249	11,849
Newton,	4,310	8,086	6,189	7,490	25,116	19,496	2,635	889	4,583	8,107	7,903

TABLE J.—CONTINUED.

COUNTIES.	No. Sheep in 1860.	No. Hrs. wool in 1860.	No. Sheep in 1859.	No. Hrs. wool in 1859.	No. Swine in 1859.	No. Swine in 1860.	No. Milch Cows in 1860.	No. Working Oxen in 1860.	No. other Cattle in 1860.	Total No. Cattle in 1860.	Total No. Cattle in 1859.
Oglethorpe,	6,181	8,940	8,998	12,622	22,275	17,319	3,010	1,394	4,979	9,383	12,193
Paulding,	3,225	5,907	3,055	5,362	20,801	11,034	1,390	746	1,762	3,898	6,827
Pickens,	3,342	5,684	New Co.			8,267	908	596	1,171	2,675	
Pierce,	963	1,936	New Co.			9,128	2,608	45	6,482	9,135	
Pike,	3,077	5,521	5,698	8,862	26,898	19,408	1,970	731	3,592	6,293	9,361
Polk,	3,144	7,392	New Co.			12,338	1,123	623	2,424	4,170	
Pulaski,	4,646	7,957	5,974	10,264	21,819	22,206	4,148	592	8,173	12,913	14,573
Putnam,	4,485	7,250	5,558	8,395	25,280	18,619	2,536	632	5,809	8,977	9,010
Quitman,	710	1,066	New Co.			8,081	798	325	1,710	2,833	
Rabun,	2,808	6,459	2,498	6,603	9,090	8,428	1,119	378	1,338	2,835	3,325
Randolph,	1,494	824	9,415	15,085	36,518	20,145	2,086	464	4,520	7,070	16,141
Richmond,	2,220	4,177	2,291	5,578	15,004	11,847	2,113	185	3,527	5,828	6,065
Schley,	572	565	New Co.			10,141	888	240	1,630	2,758	
Scriven,	6,905	16,415	11,311	37,760	23,915	22,156	4,173	160	9,270	13,603	27,758
Spalding,	2,227	2,469	New Co.			10,883	1,509	376	2,886	4,771	
Stewart,	2,546	3,759	8,105	11,190	43,560	28,182	3,415	832	5,264	9,511	15,902
Sumter,	1,390	2,437	6,452	9,241	29,422	25,135	2,104	525	4,157	6,786	10,198
Talbot,	2,840	5,252	8,336	11,360	40,068	26,176	3,302	873	5,039	9,214	14,730
Taliaferro,	2,725	3,178	3,151	4,743	13,331	8,807	1,303	374	2,712	4,389	5,853
Tattnall,	10,510	19,227	5,298	9,933	15,496	20,166	4,875	220	11,971	17,066	16,463

TABLE K.
Agricultural Productions of Georgia in 1850 and 1860—From Census Returns.

COUNTIES.	Horses, asses & mules in '50	Horses, asses & mules in '60.	Value of Live stock in 1850.	Value of Live stock in 1860.	Value of slaughtered animals in 1850.	Value of slaughtered animals in 1860.	Oats, bushels in 1850.	Oats, bushels in 1860.	Rye, bushels in 1850.	Rye, bushels in 1860.
Appling,	671	973	\$171,381	\$256,565	\$29,902	\$ 1,035	2,038	12,418	17	253
Baker,	2,096	1,485	336,160	251,170	69,737	59,456	11,762	1,100	161	20
Baldwin,	1,785	1,600	207,349	314,220	43,117	104,172	20,962	9,167	521	1,044
Banks, New Co.	1,168	1,168		136,499		45,137		5,854		87
Bartow,	2,470	3,196	284,062	419,414	68,846	125,436	55,119	39,652	454	2,692
Berrien, New Co.	773	773		182,635		46,028		7,065		93
Bibb,	1,481	1,619	204,890	299,868	51,402	92,689	30,312	5,303	91	362
Brooks, New Co.	1,507	1,507		318,939		99,264		7,066		1,974
Bryan,	590	644	102,465	139,570	16,875	24,392	1,778	622		39
Bulloch,	1,309	1,575	200,509	343,427	36,530	75,053	2,237	7,112	25	236
Burke,	4,879	4,973	510,103	793,179	111,100	192,366	28,260	4,223	889	428
Butts,	1,650	1,777	186,920	208,684	43,130	78,642	24,690	7,037	78	4,608
Calhoun, New Co.	712	1,143		194,932		60,026		1,566		79
Camden,	1,854	440	143,563	96,113	22,319	11,646	126	40		10
Campbell,	2,202	1,924	190,360	280,461	53,596	78,557	27,236	6,551	32	129
Carroll,	New Co.	2,405	279,835	359,795	57,137	91,974	40,803	14,270	75	417
Catoosa,	811	928		109,629		33,334		7,940		40
Charlton, New Co.		200		58,434		11,367				
Chatham,		1,105	105,683	209,445	2,703	15,595	4,650	425		2,000

Chattahoochee,	New Co.	1,347	222,209		65,508	1,156		300
Chattooga,	1,790	1,866	265,313	47,950	76,511	20,593		291
Cherokee,	2,054	2,336	330,237	63,366	93,298	11,446	2,217	1,385
Clarke,	2,062	1,854	257,576	67,291	82,202	18,165	467	1,046
Clay,	New Co.	1,059	175,670		56,644	4,766		246
Clayton,	New Co.	924	152,871		38,839	7,350		139
Clinch,	191	478	134,852	6,063	41,505	7,699		31
Cobb,	2,669	2,233	331,100	106,664	99,284	29,360	100	598
Coffee,	New Co.	623	196,651		42,115	4,780		114
Columbia,	3,176	2,847	470,728	80,241	114,099	39,904		458
Colquitt,	New Co.	274	75,555		19,304	823		43
Coweta,	3,263	3,667	659,237	98,588	160,903	37,587	92	738
Crawford,	2,156	2,163	46,105	83,641	81,350	4,204	197	91
Dade,	757	709	101,706	16,231	24,622	2,808	215	369
Dawson,	New Co.	888	119,296		32,960	2,418		958
Decatur,	2,041	2,553	490,803	63,045	112,964	5	10	7
DeKalb,	2,896	1,766	247,652	72,170	105,194	9,611	106	325
Dooly,	2,116	2,529	468,395	76,985	124,474	4,297	65	483
Dougherty,	New Co.	2,081	418,755		68,535	1,430		1,012
Early,	1,596	1,468	477,640	48,175	99,302	3,104		36
Echols,	New Co.	306	89,752		22,515	2,360		108
Effingham,	905	1,063	198,265	26,462	47,454	60	23	285
Elbert,	3,285	2,393	331,822	83,075	122,941	13,420	1,296	1,892
Emanuel,	1,515	1,606	324,019	48,570	69,031	1,665	144	416
Fannin,	New Co.	656	95,364		28,323	11,122		5,457

TABLE K.—CONTINUED.

COUNTIES.	Horses, mares & mules in '99	Horses, mares & mules in '98	Value of Live stock in 1899.	Value of Live stock in 1898.	Value of slaughtered animals in 1899.	Value of slaughtered animals in 1898.	Onta. bushels in 1899.	Onta. bushels in 1898.	Rye bushels in 1899.	Rye bushels in 1898.
Fayette,	2,391	1,754	235,899	249,670	81,236	82,131	31,365	7,335	144	405
Floyd,	1,637	3,564	165,801	509,991	42,601	196,999	15,370	26,545	69	1,363
Forsyth,	1,880	1,665	189,842	210,539	60,121	34,813	72,855	13,997	391	372
Franklin,	3,210		337,222		99,634		104,764		233	
Fulton,	New Co.	1,128		182,052		33,099		2,951		268
Gilmer,	1,231	780	135,732	124,401	40,677	39,876	24,894	5,352	3,362	3,794
GlascocK,	New Co.	615		94,592		38,594		397		75
Glynn,	1,227	451	72,384	75,565	11,189	10,542	1,470	721	10	10
Greene,	3,367	3,347	392,975	423,179	91,925	155,283	96,787	23,886	569	1,288
Gordon,	1,641	2,230	174,988	336,596	45,019	105,065	20,586	18,001	322	326
Gwinnett,	3,014	2,502	295,579	346,283	75,852	104,976	102,056	23,920	99	289
Habersham,	2,120	1,355	220,154	175,527	55,617	55,718	48,683	6,237	3,507	2,346
Hall,	1,930	1,702	180,770	247,228	49,301	83,116	67,914	10,592	422	752
Hancock,	3,204	3,009	391,893	490,764	96,004	150,642	72,875	39,938	566	713
Haralson,	New Co.	647		97,237		32,268		2,505		143
Harris,	3,804	3,557	495,436	557,261	135,999	167,321	82,187	6,002	593	190
Hart,	New Co.	1,321		170,314		58,059		7,953		396
Heard,	1,776	1,890	206,267	271,375	50,319	98,415	35,034	8,525	117	390
Henry,	3,730	2,910	387,608	427,494	105,265	121,336	88,897	22,230	281	573
Houston,	3,899	4,238	527,592	703,874	148,740	191,276	46,830	6,393	337	829

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Irwin,	955	385	202,596	119,782	37,010	27,429	4,006	3,088	19	142
Jackson,	1,919	1,509	200,775	193,666	52,009	54,159	63,727	7,468	100	245
Jasper,	3,508	3,026	399,127	432,114	89,427	132,864	62,898	14,421	304	216
Jefferson,	2,780	2,848	327,410	456,971	66,665	150,580	5,073	1,870	279	1,193
Johnson,	New Co.	797		140,089		42,394		456		1,028
Jones,	2,680	2,454	326,342	371,576	86,398	125,056	54,208	11,278	512	437
Laurens,	1,767	1,906	265,427	347,452	50,877	77,731	7,535	674	291	814
Lee,	1,914	2,043	273,785	371,389	71,421	107,184	21,210	7,055	222	2,222
Liberty,	1,100	1,364	176,046	290,149	28,557	41,272	2,122	6,377	5	
Lincoln,	1,662	1,304	183,024	197,962	47,496	59,141	64,472	32,823	113	35
Lowndes,	2,042	1,122	356,032	310,543	66,703	78,500	11,396	15,992	65	318
Lumpkin,	1,732	1,208	167,274	107,762	65,446	41,294	40,746	3,745	2,459	3,470
Macon,	1,726	2,217	227,216	378,191	63,085	118,984	28,477	4,621	471	1,343
Madison,	1,551	1,532	163,461	200,991	43,011	71,784	28,777	8,396	82	251
Marion,	2,070	1,740	301,540	310,095	68,193	108,839	16,009	1,825	119	1,243
McIntosh,	425	499	74,855	124,235	13,928	12,927	150		8	10
Meriwether,	3,933	3,950	472,951	634,265	114,756	215,402	98,950	34,871	931	1,932
Miller,	New Co.			149,395		48,080		8,214		77
Milton,	New Co.	999		157,230		35,430		175		46
Mitchell,	New Co.	849		757,056		211,781	108,766	25,604	662	682
Monroe,	4,439	3,940	605,620	233,231	139,516	39,548	1,577	1,285	28	113
Montgomery,	667	849	126,129	360,254	18,282	104,854	86,990	23,569	139	848
Morgan,	2,999	2,533	327,764	216,170	93,655	66,639	56,588	13,374	162	1,495
Murray,	3,152	1,654	313,888	275,007	90,400	81,032	34,731	3,571	129	380
Muscogee,	2,779	1,576	398,722		66,641					

TABLE K.—CONTINUED.

COUNTIES.	Horses, asses & mules in '50	Horses, asses & mules in '60	Value of Live stock in 1850.	Value of Live stock in 1860.	Value of slaughtered animals in 1850.	Value of slaughtered animals in 1860.	Oats, bushels in 1850.	Oats, bushels in 1860.	Rye, bushels in 1850.	Rye, bushels in 1860.
Newton,	3,117	3,035	230,909	455,166	71,626	135,771	60,315	19,802	101	648
Oglethorpe,	3,327	2,829	302,293	350,436	95,444	119,753	99,771	26,153	711	726
Paulding,	1,686	1,327	195,973	190,848	43,084	55,565	24,062	11,079	45	161
Pickens,	New Co.	859		119,495		37,925		2,329		1,954
Pierce,	New Co.	396		117,418		22,792		2,330		47
Pike,	2,807	2,315	340,932	373,441	86,268	110,003	46,442	13,037	235	601
Polk,	New Co.	1,380		233,021		70,295		29,560		911
Pulaski,	1,639	2,114	254,984	374,782	65,140	121,463	5,840	540	247	533
Putnam,	2,727	2,889	324,132	405,100	77,551	140,590	45,205	8,126	413	853
Quitman,	New Co.	864		163,092		41,285		2,263		68
Rabun,	643	829	74,010	119,973	18,060	29,577	9,771	2,342	3,195	3,336
Randolph,	3,148	2,050	448,690	349,047	139,523	108,096	56,959	1,762	524	372
Richmond,	1,623	2,439	201,340	416,058	81,573	146,475	27,458	6,509	1,005	602
Schley,	New Co.	1,097		183,468		63,375		1,294		684
Scriven,	2,070	2,206	361,020	363,650	107,583	77,773	5,830	1,082	1,283	466
Spaulding,	New Co.	1,623		249,656		68,482		7,076		239
Stewart,	4,397	3,557	540,865	648,767	111,249	151,240	70,624	5,702	323	1,486
Sumter,	1,853	2,461	326,063	466,903	84,798	117,637	34,051	2,990	157	1,265
Talbot,	4,096	3,096	499,182	521,007	122,385	182,702	89,185	12,204	169	386
Taliaferro,	1,473	1,214	146,204	156,941	36,480	52,738	28,690	5,528	62	487

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Tattnall,	810	1,093	137,010	282,842	29,106	87,463	3,775	16,239	6	5
Taylor,	New Co.	1,661		239,829		83,265		2,085		526
Telfair,	742	670	167,309	152,000	31,502	35,294	4,958	1,840	7	20
Terrell,	New Co.	1,514		236,007		65,085		1,294		105
Thomas,	2,493	2,084	376,480	358,359	75,576	108,330	16,598	525		214
Towns,	New Co.	794		110,164		24,882		4,542		4,536
Troup,	4,519	3,895	514,594	484,476	128,774	172,712	120,302	16,068	338	1,049
Twiggs,	2,275	2,500	302,149	393,100	86,731	112,381	8,758	2,760	565	2,254
Union,	1,844	1,078	176,325	130,322	46,366	33,944	40,438	10,165	13,042	6,299
Upson,	2,126	2,360	274,149	396,546	63,416	131,173	48,131	5,156	289	803
Walker,	2,189	3,633	176,313	478,366	49,310	107,779	51,969	25,212	258	1,908
Walton,	3,099	2,892	335,323	386,922	84,635	115,245	92,660	14,148	213	294
Ware,	781	407	203,146	101,727	31,107	27,446	2,843	4,312	11	11
Warren,	3,320	2,207	379,422	337,843	113,481	98,794	44,119	14,244	962	317
Washington,	3,276	3,407	392,452	549,764	106,249	190,315	11,261	293	1,895	556
Wayne,	271	361	62,082	98,595	11,472	20,693	82	700		50
Webster,	New Co.	1,223		195,728		70,723		1,727		441
White,	New Co.	853		110,654		26,684		2,887		1,620
Whitfield,	New Co.	1,791		262,830		84,824		19,386		481
Wilcox,	New Co.	504		128,907		37,181		1,977		205
Wilkes,	3,167	2,799	349,697	363,176	78,216	126,694	133,213	60,651	163	156
Wilkinson,	2,349	2,363	328,318	465,520	105,171	137,456	17,615	2,918	2,194	3,222
Worth,	New Co.	710		163,039		44,570		3,011		96
TOTAL	208,710	229,466	\$25,728,416	\$37,161,884	\$6,339,762	\$11,034,788	\$3,820,044	1,215,627	53,750	105,374

TABLE I.
Agricultural Productions of Georgia in 1850 and 1860—From Census Returns.

COUNTIES.	Sweet Potatoes, in 1850, bushels.	Sweet Potatoes, in 1860, bushels.	Irish Potatoes, in 1850, bushels.	Irish Potatoes, in 1860, bushels.	Peas and Beans, bushels of, in 1850.	Peas and Beans, bushels of, in 1860.	Cane Sugar, pounds, in 1850.	Cane Sugar, pounds, in 1860.	Molasses, gallons, in 1850.	Molasses, gallons, in 1860.
Appling,	35,234	64,914	48	296	3,750	10,609	17,000	47,000	4,505	9,876
Baker,	80,170	55,660	864	200	28,151	11,350	669,000		10,417	6,189
Baldwin,	47,127	57,743	668	2,750	2,459	42,268				216
Banks,	New Co.	26,660		1,439		3,195				3,216
Bartow,	66,429	47,265	3,662	8,003	6,483	19,775		23,000		5,775
Berrien,	New Co.	47,247		397		9,823				6,366
Bibb,	80,240	76,849	2,063	3,758	11,002	8,734		1,000		535
Brooks,	New Co.	71,263		912		28,565			2,996	37,841
Bryan,	38,117	32,951	46	181	9,519	7,827	4,000	6,000		2,853
Bulloch,	60,610	61,852	100	477	6,805	18,245	30,000	28,000	1,122	6,095
Burke,	111,232	116,860	1,792	3,801	36,075	53,090			3,105	1,495
Butts	51,339	23,839	1,200	3,924	4,457	2,934				745
Calhoun,	New Co.	44,794		585		3,953				
Camden,	52,238	35,488	597	728	7,677	4,637	45,000	10,000	7,502	5,774
Campbell,	44,434	33,704	1,423	575	7,730	1,238		1,000		782
Carroll,	73,943	57,387	5,852	2,686	5,811	4,232				7,581
Catoosa,	New Co.	14,494		1,243		466		250		2,398
Charlton,	New Co.	14,025				564		2,000	246	562
Chatham,	33,815	46,521	7,125	5,860	9,415	16,262				1,100

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Chattahoochee,	New Co.	42,468	355	7,808	16,678	10,000	390
Chattooga,	52,986	30,522	2,090	3,330	6,720		936
Cherokee,	78,465	48,073	3,001	25,172	7,633		3,066
Clarke,	48,942	36,216	1,673		9,054		1,007
Clay,	New Co.	47,630	1,568		24,860	2,250	4,504
Clayton,	New Co.	18,912	1,521		7,256		403
Clinch,	5,385	27,809	232	3,446	7,021	7,000	1,434
Cobb,	54,850	45,893	3,988	8,699	5,426		384
Coffee,	New Co.	62,139	27	25,724	7,380	5,000	6,015
Columbia,	78,115	56,715	7,170		38,863		60
Colquitt,	New Co.	21,978	127	2,407	4,017		6,184
Coweta,	94,357	87,369	6,742	6,161	22,542		5,077
Crawford,	93,100	52,560	1,259	575	7,141		805
Dade,	12,257	7,535	3,276		121	1,457	375
Dawson,	New Co.	15,778	1,801		1,676		5,083
Decatur,	105,889	120,745	2,380	8,784	26,978	78,000	51,858
DeKalb,	73,070	43,092	937	3,999	6,490		1,288
Dooly,	94,645	89,508	2,221	13,611	14,015	4,250	23,209
Dougherty,	New Co.	50,420	257		25,321		6,751
Early,	76,377	66,055	35	13,285	19,304	14,500	13,693
Echols,	New Co.	27,710	601		16,220	18,000	1,845
Effingham,	37,252	44,476	5	11,046	4,116	11,000	7,197
Elbert,	64,777	39,623	50	32,589	36,567	30	436
Emanuel,	49,339	54,192	3,712	8,425	14,965	9,000	7,017
Fannin,	New Co.	7,797	892		21,000		6,644
			5,030		821		

TABLE L.—CONTINUED.
Agricultural Productions of Georgia in 1850 and 1860—From Census Returns.

COUNTIES.	Sweet Potatoes, bushels, in 1850.	Sweet Potatoes, bushels, in 1860.	Irish Potatoes, bushels, in 1850.	Irish Potatoes, bushels, in 1860.	Peas and Beans, bushels, in 1850.	Peas and Beans, bushels, in 1860.	Cane Sugar, pounds, in 1850.	Cane Sugar, pounds, in 1860.	Molasses, Gallons, in 1850.	Molasses, Gallons, in 1860.
Fayette,	54,456	29,793	2,907	565	6,726	1,815				5
Floyd,	36,818	59,171	2,764	9,856	3,854	27,098				6,755
Forsyth,	78,333	18,091	7,365	438	8,843	816				1,721
Franklin,	114,331		8,426		19,686					
Fulton,	New Co.	20,735		2,328		3,525				775
Gilmer,	20,097	17,317	4,454	6,173	584	3,586				8,724
Glascok,	New Co.	16,416		180		2,207				
Glynn,	55,100	35,080	301	398	7,290	4,943	71,000	12,000	5,766	3,600
Greene,	85,296	60,558	4,035	5,750	38,456	19,098		110,000		1,684
Gordon,	31,016	51,659	1,674	6,077	921	14,276				11,486
Gwinnett,	78,307	49,676	2,283	1,846	2,983	9,745				2,741
Habersham,	57,491	27,789	6,076	6,445	2,758	6,898				5,936
Hall,	48,206	38,792	5,748	2,940	7,656	5,941				9,101
Hancock,	119,205	77,159	3,967	8,858	39,411	85,924				1,454
Haralson,	New Co.	10,674		631		1,400				3,164
Harris,	109,926	83,584	4,322	4,206	20,412	5,988				
Hart,	New Co.	29,876		1,739		11,490				708
Heard,	41,354	40,315	80	2,090	182	10,945				
Henry,	106,905	56,798	3,837	3,120	13,411	18,361				949

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Houston,	188,224	141,942	3,056	1,051	5,340	11,580	37,000	24,000	7,521	7,324
Irwin,	51,437	40,934	221	191	8,221	5,310				2,390
Jackson,	49,866	23,134	2,012	13,22	8,438	4,719				3,600
Jasper,	78,764	47,958	3,251	2,789	15,524	15,283				400
Jefferson,	61,841	67,402	149	2,108	4,870	9,055			200	1,544
Johnson,	New Co.	31,553		63		13,596				1,808
Jones,	84,677	52,518	2,796	3,574	23,750	21,011				
Laurens,	82,995	69,229	118	1,071	6,648	18,488	1,000		5,205	4,488
Lee,	71,993	60,501	325	879	26,470	35,140			9,190	18,395
Liberty,	115,119	103,851	13	174	22,929	29,159	24,000	32,000	11,640	3,619
Lincoln,	32,123	15,588	1,660	2,387	1,433	6,701			9,302	95
Lowndes,	80,776	93,093	30	308	25,486	57,330	198,000	180,000		13,054
Lumpkin,	42,110	15,679	6,156	5,049	1,385	1,728				2,554
Macon,	93,557	82,588	2,768	2,740	22,478	38,136			2,180	7,686
Madison,	31,365	27,773	896	794	2,315	4,426				62
Marion,	81,370	61,593	25	1,309	641	9,023	6,000		3,547	4,135
McIntosh,	53,165	55,081	27		4,895	6,915	3,000	1,000	7,217	4,446
Meriwether,	116,791	110,368	4,911	8,655	19,155	27,559				60
Miller,	New Co.									
Milton,	New Co.	26,532		1,108	9	2,320		22,000		10,460
Mitchell,	New Co.	27,986		415		3,773			240	1,194
Monroe,	166,584	125,988	8,836	8,571	18,062	44,983				
Montgomery,	28,710	41,979	60	376	2,551	2,892	9,000	11,000	5,202	10,901
Morgan,	66,229	48,531	3,175	1,145	3,022	10,340				3,305
Murray,	67,391	24,111	12,076	2,528	1,538	6,532				14,354

TABLE L.—CONTINUED.

COUNTIES.	Sweet Potatoes, in 1850, bushels.	Sweet Potatoes, in 1860, bushels.	Irish Potatoes, in 1850, bushels.	Potatoes, in 1850, bushels.	Peanut Beans, in 1850, bushels.	Cane Sugar, in 1850, pounds.	Cane Sugar, in 1860, pounds.	Molasses, in 1850, tons.	Molasses, in 1860, tons.	Gallons, in 1860.
Muscogee,	83,425	47,511	274	27,774	20,987		5,000	100		685
Newton,	104,102	66,891	3,915	1,180	18,340					1,811
Oglethorpe,	76,407	54,337	5,416	12,201	8,360					575
Paulding,	44,378	26,132	1,488	5,798	2,960					1,031
Pickens,	New Co.	21,489	3,372		2,447					3,240
Pierce,	New Co.	32,161	39		1,894		7,000			1,121
Pike,	85,558	59,278	3,428	8,674	8,551					2,326
Polk,	New Co.	21,596	3,640		8,374			1,700		2,501
Pulaski,	60,976	68,722	1,157	14,495	7,242		13,000			9,105
Putnam,	63,689	58,486	4,080	1,307	6,959					555
Quitman,	New Co.	35,738	132		2,511					520
Rabun,	9,868	7,079	5,546	8,232	2,132					2,704
Randolph,	151,132	85,883	354	40,084	9,671	4,000		7,493		5,450
Richmond,	51,045	65,833	4,227	19,693	9,814					
Schley,	New Co.	44,948	1,019		18,902		2,000			7,983
Seriven,	131,620	56,803	197	9,473	20,645		20,000	4,585		9,248
Spalding,	New Co.	32,076	872		4,341					97
Stewart,	171,791	137,431	2,301	33,596	18,594		500	65		1,241
Sumter,	120,333	92,624	480	22,477	12,448		2,000	13,332		15,949
Talbot,	162,819	86,597	3,613	18,477	39,744			90		1,507
Taliaferro,	29,061	16,401	2,890	2,825	10,131					1,568

Tattnall	46,227	84,915	5	761	2,924	13,297	20,000			1,426	18,050
Taylor,	New Co.	47,131		2,045		22,437					393
Telfair,	44,259	53,011	1		6,376	13,347	43,000	23,000		5,313	11,253
Terrell,	New Co.	39,361		250		10,942					6,065
Thomas,	146,022	101,512		1,007		46,475	109,000	155,000		9,312	35,117
Towns,	New Co.	7,712		3,765		847					5,791
Troup,	142,884	68,089	2,729	3,626	18,819	4,398			170		
Twiggs,	76,323	63,636	960	4,250	11,447	40,130					665
Union,	30,867	10,758	4,418	5,820	82	1,665					9,600
Upson,	68,709	73,025	2,419	3,292	11,768	5,088					3,303
Walker,	40,501	47,052	3,630	4,138	586	7,409					6,751
Walton,	103,178	57,902	3,351	3,061	18,851	10,050					140
Ware,	44,522	29,030	8	231	4,033	3,448		2,000		2,792	1,661
Warren,	123,825	62,712	3,156	3,964	61,429	45,366				94	412
Washington,	112,576	106,488	429		18,067	9,276	200,000			85	171
Wayne,	24,433	37,700		133	457	1,631	10,000	17,000		540	775
Webster,	New Co.	45,493		723		4,512					2,171
White,	New Co.	20,460		3,027		1,298					4,130
Whitfield,	New Co.	32,609		4,067		2,680					8,339
Wilcox,	New Co.	35,330		698		7,104		14,000			3,919
Wilkes,	59,525	41,579	115	1,598	7,929	12,002					630
Wilkinson,	99,490	92,062	7,141	2,626	41,337	60,769				50	1,288
Worth,	New Co.	36,276		470		15,297		2,000			10,186
	6,986,428	6,511,105	227,379	289,568	1,142,011	1,738,623	1,642,000	932,000		216,150	629,746

TABLE M.

Agricultural Productions of Georgia in 1850 and 1860—From Census Returns.

COUNTIES.	Butter & Cheese, pounds, in 1850.	Butter & Cheese, pounds, in 1860.	Value of home-made manufactures in 1850.	Value of home-made manufactures in 1860.	Wine, gal- lons in 1850.	Wine, gallons in 1860.	Bee-wax and Honey, pounds, in 1860.	Tobacco, pounds in 1860.	Value of orchard productions in 1860.	Value of mar- ket gardens in 1860.
Appling,	24,283	15,927	\$10,785	\$12,282			11,441	2,087	\$	\$
Baker,	46,968	29,105	14,051	324		6	325			
Baldwin,	24,484	42,016	947	7,152		992	3,080	57	2,695	2,080
Banks,	New Co.	36,746		17,250		52	9,634	6,532	33	20
Bartow,	60,134	86,099	19,070	13,872		282	3,310	17,450	30	35
Berrien,	New Co.	15,890		8,184			12,256			
Bibb,	34,985	36,711	7,156	1,383		526	10,136		7,050	9,025
Brooks,	New Co.	19,740		10,379			4,773			
Bryan,	13,686	5,758	3,811	1,460			6,738			
Bulloch,	24,398	24,757	8,441	11,774		4	8,636		2,914	
Burke,	49,736	51,195	5,673	2,498		3	15,942		240	1,850
Butts,	31,649	68,572	9,715	8,586			7,841	212	2,851	3
Calhoun,	New Co.	18,297		3,557		27	4,646	20		
Camden,	14,726	6,223					4	50	30	
Campbell,	47,606	45,602	16,570	13,997			6,171	125	2,121	40
Carroll,	95,125	88,937	27,316	20,710		1	13,141	4,859	255	11
Catoosa,	New Co.	5,970		3,649				6,700	35	
Charlton,	New Co.	3,680		516						
Chatham,	10,158	1,970	1,217	3,675			20	81	445	71,777

TABLE M.—CONTINUED.

COUNTIES.	Butter & Cheese, pounds in 1850.	Butter & Cheese, pounds in 1860.	Value of home-made manufactures in 1850.	Value of home-made manufactures in 1860.	Wine, gal- lons in 1850.	Wine, gal- lons in 1860.	Honey, pound- s in 1860.	Tobacco, pounds in 1860.	Value of orchard products in 1860.	Value of mar- ket gardenia in 1860.
Fayette,	51,772	49,471	30,367	654		20	17,916	599	265	
Floyd,	47,324	99,850	8,093	22,745		563	5,860	136,135	282	2,320
Forsyth,	70,819	45,640	57,162	26,128			3,003	4,735	415	
Franklin,	145,484		105,066							
Fulton,	New Co.	47,847		4,808		366	4,164	120	100	1,900
Gilmer,	54,743	40,430	19,997	18,040		42	7,956	22,201	1,319	956
Glascocok,	New Co.	9,253		3,773		3	3,558		100	
Glynn,	9,959	6,175	1,032	50	25	7	2,500			
Greene,	68,487	69,445	15,712	12,739		548	7,185	500	8,226	7,417
Gordon,	39,379	73,026	16,452	16,106		20	5,401	53,695	92	150
Gwinnett,	94,821	86,349	27,374	34,260		27	11,224	4,723	3,315	272
Habersham,	64,219	70,803	31,275	30,938		232	14,810	1,173	2,496	9,319
Hall,	71,126	62,586	31,556	38,756		173	13,019	14,891	431	
Hancock,	75,026	61,123	17,809	1,655	80	825	3,452		1,276	
Haralson,	New Co.	22,441		16,241			917	5,835		
Harris,	72,576	92,828	25,901	2,770			5,775		7	
Hart,	New Co.	59,904		33,734		76	9,109	4,607		
Heard,	42,108	64,450	34,734	11,120			13,855			
Henry,	77,021	128,295	70,944	24,418		141	22,353		4,799	198
Houston,	44,655	16,167	23,439	1,250		317	1,832	500	70	
Irwin,	17,427	7,299	12,134	6,912			5,259	667	398	

PART II—COMPTROLLER GENERAL'S REPORT. 67

Jackson,	74,593	49,922	27,145	8,628	20	545	7,875	2,320	603	29
Jasper,	57,108	70,352	17,322	20,038		394	11,902	987	5,287	70
Jefferson,	36,267	42,222	12,782	2,636		5	1,191	100	31	
Johnson,	New Co.	7,398		11,879		40	79	154		
Jones,	48,404	46,422	16,455	5,879	155	1,364	2,075		751	
Laurens,	19,028	16,989	12,168	9,953		106	1,975	1,137	685	
Lee,	40,225	37,133	32,962	25,320		96	4,436		380	
Liberty,	20,910	18,135	4,737	1,046		7	6,454	115		
Lincoln,	35,142	28,391	8,064	5,580		200	2,398		22	
Lowndes,	29,295	33,184	21,721	11,242			12,849			
Lumpkin,	51,908	23,956	21,050	9,343		274	6,116	3,624	2,750	1,521
Macon,	27,566	33,386	25,210	8,457		227	7,952	21	78	
Madison,	61,801	79,896	21,276	96,379		93	10,491	775		
Marion,	31,045	42,719	13,637	5,318		342	6,804	355	25	
McIntosh,	7,150									
Meriwether,	64,737	146,487	26,571	30,133		416	29,798	515	20,392	1,453
Miller,	New Co.									
Milton,	New Co.	31,907		15,067		13	9,471	7,695	50	
Mitchell,	New Co.	24,753		3,676			1,268	15		
Monroe,	86,697	156,250	35,556	16,738		1,331	14,621	80	23,415	
Montgomery,	13,166	21,046	6,293	8,763	6		694			
Morgan,	63,048	59,465	5,625	1,905		117	1,520			
Murray,	76,264	46,914	47,556	42,314		67	5,919	11,559	142	25
Muscogee,	48,460	39,020	9,441	563		3	4,548		5,072	6,790
Newton,	40,327	92,648	15,615	25,649		537	13,412	100	100	50

TABLE M.—CONTINUED.

COUNTIES.	Butter & Cheese, pounds in 1850.	Butter & Cheese, pounds in 1860.	Value of home-made manufactures in 1850.	Value of home-made manufactures in 1860.	Wine, gallons in 1850.	Wine, gallons in 1860.	Honey, pounds in 1860.	Tobacco, pounds in 1860.	Value of orchard productions in 1860.	Value of market gardens in 1860.
Oglethorpe,	133,362	95,556	18,963	10,639		184	6,630			
Paulding, :	42,219	37,636	16,247	14,424		4	11,688	7,518	110	
Pickens,	New Co.	23,929		17,456		25	6,189	79,715	80	535
Pierce,	New Co.	6,649		4,002			10,906		1,677	11
Pike,	-67,709	87,785	41,934	11,296		564	11,932	798	2,330	
Polk,	New Co.	58,628		10,460		106	2,069			
Pulaski,	20,967	27,552	7,263	3,453		520	2,785	100	600	50
Putnam,	49,634	69,527	9,469	4,005		729	5,328			
Quitman,	New Co.	11,390		2,370		80	8,800		10	
Rabun,	29,769	26,557	19,363	7,495			9,575	3,306	4,431	
Randolph,	82,023	4,800	31,270	2,009	40	1	17,567	50	50	
Richmond,	33,511	26,313	2,351	381	320	413	5,788		12,731	63,810
Schley,	New Co.	19,976		3,103		46	4,733	60	2,857	
Scriven,	93,235	21,884	12,762	5,906		25	2,324	307	295	200
Spaulding,	New Co.	46,489		4,533		71	4,659	70	280	200
Stewart,	70,729	71,018	15,247	5,870		271	26,060	150	6,171	
Sumter,	46,100	37,862	20,855	8,632	10	104	8,294	545	266	618
Talbot,	63,968	69,641	29,698	6,980		597	18,977	310		282
Taliaferro,	30,669	27,655	7,819	4,179		19	3,129		1,050	
Tattnall,	16,005	18,645	6,283	10,594			9,028			
Taylor,	New Co.	32,232		8,495		133	6,338	20	77	27











